



# ADOPTED BUDGET

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FISCAL YEAR  
***2021***

*John A. Olszewski, Jr.*  
BALTIMORE COUNTY EXECUTIVE

Adopted May 29, 2020

**BALTIMORE COUNTY, MARYLAND**

**ANNUAL OPERATING AND CAPITAL BUDGETS**

**FISCAL YEAR**  
**2021**

John A. Olszewski, Jr.  
**County Executive**

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County Administrative Officer

Edward P. Blades  
Director of Budget and Finance

**Baltimore County Council**

Cathy A. Bevins, Sixth District  
**Council Chair**

Tom Quirk, First District  
Izzy Patoka, Second District  
Wade Kach, Third District  
Julian Earl Jones, Jr. Fourth District  
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July, 2020



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Baltimore  
Maryland**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

Executive Director



**JOHN A. OLSZEWSKI, JR.**  
*County Executive*

**EDWARD P. BLADES, Director**  
*Office of Budget and Finance*

July 1, 2020

Honorable John A. Olszewski, Jr.  
Honorable Tom Quirk  
Honorable Izzy Patoka  
Honorable Wade Kach  
Honorable Julian E. Jones, Jr.  
Honorable David Marks  
Honorable Cathy Bevins  
Honorable Todd K. Crandell

Dear County Executive and Council Members:

I respectfully present the published budget of Baltimore County, Maryland for Fiscal Year 2021 as approved by the County Council on May 29, 2020. This document highlights a \$3.5 billion operating budget that includes \$2.2 billion in general funds. There is also a \$920.5 million capital budget within a total \$2.8 billion six year capital program. The operating budget represents a 1.1% increase over total general fund spending from the FY 2020 adjusted appropriation and a 1.1% increase in on-going general fund expenses that are subject to spending affordability.

The timing of the COVID-19 pandemic presented unprecedented challenges for formulating the Fiscal year 2021 budget. As the annual Budget Message approached it became clear that our February general fund revenue estimates were no longer applicable in the current environment. In response we recommended a budget that included a general fund write-down of \$40 million and acknowledged additional write-downs could be necessary as the situation evolved and impacts became clear. On May 11, 2020 the Office of Budget and Finance submitted a letter to Council Members advising of an additional write down of FY 2020 and FY 2021 revenues by \$63.2 and \$69.3 million respectively. As such and in accordance with County Charter Article VII Sec. 709, the Office of Budget and Finance recognizes the Executive's April 14, 2020 submitted revenue estimates are in error and, for the first time, is revising revenue estimates for the FY 2021 Adopted Budget.

These revisions were not made lightly as they necessitated additional cuts in order to maintain an unappropriated General Fund Balance that meets or exceeds the 10% of revenues level, a key element in our ability to retain a Triple-A bond rating. The RSRA has a projected FY 2021 ending balance of approximately \$220.8 million or 10.2% of the FY 2021 General Fund Revenues. In

addition, the ending surplus readily available for appropriation is projected to be approximately \$427 thousand.

In addition to the \$3.5 billion Operating Budget, we anticipate an additional \$347.5 million will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer and Water District, the food services in the public schools, and the Community College's book store, food services, and daycare centers, are considered proprietary, not governmental funds. The Council does not appropriate these amounts, but the financial information is incorporated into the budget documents for historical comparison purposes. Thus, the total FY 2021 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) totals \$3,857,249,239 or a 1.85% decrease from the FY 2020 adjusted appropriation amounts.

The FY 2021 Adopted Budget includes 3,589 general government employees. This is a 2.3% increase over FY 2020 and an 11.6% reduction since FY 1987. The number of public safety employees increased by 1.9% in FY 2021 but has increased 30.6% since FY 1987 while the number of education employees increased by 0.8% in FY 2021 and 48.9% since FY 1987. The FY 2021 operating budget funds all eligible salary increments and longevities for general government, Library, and Community College Employees and includes a 2% cost-of-living-adjustment effective June 30, 2021. Baltimore County Public Schools employees will receive a 1% cost-of-living-adjustment effective July 1, 2020 but no steps in FY 2021.

Despite facing fiscal challenges the FY 2021 capital budget and capital improvement program continues the Schools for Our Future Initiative with \$12,075,000 for the balance of county funding needed for the Pine Grove MS addition and renovation. The county and the school system have partnered on a new Multi-Year Improvement Plan for All Schools (MYIPAS). The plan schedule will be split into two phases with a high school review and recommendation occurring by September 2020 and a final report with all schools by September 2021.

The FY 2020 capital budget includes a substantial PAYGO contribution of \$59.8 million. While the PAYGO is significant, the reliance on bond funding to support capital projects will continue. Ratios such as debt to estimated full value, debt per capita, debt to personal income, and debt service to revenues are projected to exceed the desired levels of Triple Triple-A counties in future years.

Respectfully,



Edward P. Blades

Director of Budget and Finance



## ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2021, is designed to provide a general synopsis of both the operating and capital budgets for Baltimore County, Maryland. It is the primary volume in a set of four documents: Adopted Budget FY 2021, Operating Budget Supporting Detail, Capital Budget Supporting Detail, and Operating Budget Personnel Detail. The layout of this document assumes that most readers want a concise resource that provides quick answers to basic questions about revenues, expenditures, and staffing. Its smaller size has proven to be less intimidating and more cost-effective for our citizens. Yet, it is still useful as a policy document that communicates the Administration's goals and outlook for the future.

However, for those persons who desire to look deeper into the budget, the other volumes provide the following detail:

### OPERATING BUDGET SUPPORTING DETAIL

This document provides agency and program summary pages explaining each agency's mission, legal and organizational authority as well as services provided to County residents, which detail each budget program's current objectives, functions, activities and workload. It also provides department and program level budget statement pages, which show expenditures within major classifications as well as staffing levels. Each budget statement also indicates the source of funding for that program. Funding sources by agency are also displayed in the Agency Appropriation Statement. Fund codes are denoted as the following:

- 001 - General Fund
- 002 - Liquor License Fund
- 005 - Gifts & Grants Fund
- 006 – Stormwater Management Fund
- 021 - Vehicle Operations/Maintenance (Internal Service Fund)
- 023 - Central Printing (Internal Service Fund)
- 028 – Self-Insurance Fund (Internal Service Fund)
- 030 – Metropolitan District Enterprise Fund
- 037 – Economic Development Revolving Financing Fund
- 038 – Health Insurance Fund
- 099 - Special Fund (Other monies that are not paid to the County, e.g. tuition for the community college)

### CAPITAL BUDGET SUPPORTING DETAIL

A project page for each project in the Capital Improvement Program provides a full description including the project's relationship to the County Master plan; the council district identification along with a map showing the project location; the source of funding for the project in each program year; and cost details for engineering, site acquisition, and construction in each year.

## OPERATING BUDGET PERSONNEL DETAIL

This volume details the personnel services cost of each budget program. The number of positions, the full time equivalency, and allocated salary is provided for each job title assigned to a budget program. Information is provided for the prior fiscal year, the current year, and the ensuing fiscal year.

## MORE ABOUT THIS DOCUMENT

For easy-to-understand summaries and history of the total operating budget for county agencies, the reader should refer to the Operating Budget Section. Likewise, summaries for each capital budget class can be found in the Capital Budget Section. The reader interested in greater detail (i.e., budget appropriations for each agency division, capital project or each revenue account) should refer to the Exhibits at the end of this book.

To budget and account for government receipts and expenditures according to generally accepted accounting principles, the County creates various “funds” within the Operating Budget. The General Fund is the County’s most important operating fund, accounting for over 60% of the Operating Budget. This fund supports the vast majority of County government services including police, fire, education, and general government. All of the public’s tax dollars end up in the General Fund, as do most user charges, license and permit fees, certain dedicated and non-dedicated revenues from the State and federal governments. Therefore, greater emphasis is placed on the General Fund in the presentation of information in this document.

Some of the summary data highlights functional groupings (General Government, Public Safety, etc.) rather than individual agencies. The General Government function consists of agencies that provide legislative and executive controls, financial and personnel administration, information technology, planning and zoning administration, and legal counsel. Some agencies are State mandated to receive county funding but remain almost completely under State control in operational matters. Those agencies include Maryland constitutional officers such as the Courts, the States’ Attorney, and the Sheriff, as well as the Boards of Elections and Liquor Licenses. Along with the functional areas of Public Safety, Public Works, Education, Health & Human Services, and Community & Economic Development, the County has a grouping of budget accounts described as Non-Departmental. This category reflects the centralized funding of certain expenditures for debt service, retirement and social security contributions, general and employee insurance, operating budget contributions to the Capital Budget, required local matches for state & federal grants, and a contingency reserve for unforeseen budget imbalances.

Full color PDF copies of each budget document, with navigation bookmarks can be found at [www.baltimorecountymd.gov/Agencies/budfin/budget/](http://www.baltimorecountymd.gov/Agencies/budfin/budget/) .



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## **BUDGET MESSAGE**

From the beginning, transparency has been one of the guiding principles of this administration, which has worked hard in this space and is now shining a brighter light on County government. In opening up County government, the administration launched an open budget platform, so that residents can see for themselves exactly how it is spending their money. A data-driven performance management program has been created to ensure accountability to County citizens; and in the process, more data is available than ever before. There has also been a concerted effort to engage the community in everything from code enforcement reform to equitable policing. And residents have been provided with an opportunity to have their voices heard - with thousands of people attending in-person budget town halls over the last two years, and 1,500 more tuning in for the first ever virtual budget town hall.

Honoring a commitment to transparency demands being honest with the people that the administration serves. And in that spirit, citizens should know that the budget presented is not the one that was envisioned just a few weeks ago.

### **Uncharted Territory**

The COVID-19 virus has upended everything that had been taken for granted as normal, leaving the County in uncharted territory. Schools are closed - leaving more than 115,000 students at home. More than 9,600 of Baltimore County's dedicated teachers are adapting to distance-learning, many of them doing so while also caring for their own children. A majority of the County's 22,000 businesses are shut down, or their revenues are significantly reduced. Neighbors in every one of the County's communities don't know where or when they'll get their next paycheck- and more than 37,000 residents have filed for unemployment since the pandemic began. People are sick, and some are dying. And it is not known how long this pandemic will go on, or exactly what the long-term impacts will be.

Baltimore County has responded to this crisis swiftly and decisively. Several weeks ago, an executive order was issued declaring a local State of Emergency. Senior centers, libraries and recreational facilities were promptly closed and public access was restricted to county buildings. The County joined the State in prohibiting gatherings of more than 10 people and has taken steps to ensure social distancing.

A hotline for residents was established and staff have, to date, responded to nearly 5,000 calls. The County is providing meal and grocery distribution to help residents facing food insecurity, giving away tens of thousands of meals each and every week. Evictions and water shut offs were suspended, and an emergency fund was established that can accept outside contributions to support the County's ongoing efforts to respond to this evolving crisis. Our first responders, public health workers and other essential personnel are receiving extra pay in recognition of the critical role they're playing in keeping us safe and healthy.

Together, the actions the County has taken have reduced the spread of a deadly virus, and they are saving the lives of friends, neighbors and loved ones. They are saving the lives of perfect

strangers, too.

A special thanks is due to Dr. Gregory Branch, the County's Health Officer and Director of the Department of Health and Human Services, and Della Leister, our Deputy Health Officer- who are working around the clock to lead our local public health response. The County is grateful for their leadership and guidance.

By now, it's become clear that it has been necessary to put aside the everyday business of Baltimore County to focus instead on protecting County residents in response to this unprecedented crisis.

And yet, even as the County weathers this storm, it must also prepare for its aftermath.

### **Focusing on the Basics**

Experts agree that aftermath will include a steep economic decline, which will take an equally steep toll on our County's residents and our County's revenues.

The head of the International Monetary Fund said she anticipates "the worst economic fallout since the Great Depression."<sup>1</sup> The Director of the UC Berkeley Institute for Research on Labor & Employment has said that: "[w]e're definitely headed to something much deeper than the Great Recession, and comparable to the Great Depression in depth. What we don't know yet is whether we'll be able to bounce back quickly or whether it will linger on for a decade or more."<sup>2</sup>

There is good reason for this concern. Consider that during the Great Recession, it took 38 weeks for initial unemployment claims to reach their peak in Maryland. That peak was passed just three weeks into this ongoing COVID-19 crisis.

During the budgeting process, it quickly became clear that the February revenue estimates from both the Office of Budget and Finance as well as the Spending Affordability Committee no longer applied.

No one could have known then what an immense economic challenge the County would face.

As a result, the Office of Budget and Finance updated their projection at the beginning of April, estimating that County revenues will be \$40 million lower in Fiscal Year 2021 than previously estimated.

Given both the rapidly changing nature and severity of the economic decline ahead, it is reasonable to expect another revenue write-down before the County Council completes its work on this budget. It is also reasonable to expect that mid-year adjustments to the Fiscal Year 2021 budget

<sup>1</sup> Remarks of Kristalina Georgieva, IMF Managing Director, April 9, 2020. <https://www.imf.org/en/News/Articles/2020/04/07/sp040920-SMs2020-Curtain-Raiser>

<sup>2</sup> Remarks of Jesse Rothstein, director of Berkeley's Institute for Research on Labor and Employment, April 10, 2020. <https://news.berkeley.edu/2020/04/10/covid-19-economic-impact-human-solutions/>

will be necessary as the depth of the crisis is better understood.

While the County is grateful for the money being made available from the federal government for direct COVID-related expenses, such support only helps prevent additional budgetary burdens related to the response effort. The County is hopeful, but there is no guarantee, that the federal government will also provide direct budget relief to local governments to help mitigate the County's growing budgetary challenges. However, even if this support materializes, it remains to be seen when those dollars will be available and what strings might be attached.

In the meantime, the circumstances are challenging, and the longer this pandemic continues, the longer it takes for economic stabilization to begin.

The administration would like nothing more than to present a budget that responds to all of the needs and desires of its communities. There was intentional outreach to understand these needs, holding four in-person budget town hall meetings and releasing a budget priority survey before the pandemic hit. During this process, the administration heard calls for more funding for land preservation and pleas for turf fields. Citizens were asked for more transportation options, recreational opportunities and resurfaced roads. And all County citizens want new, modern school buildings - and more educators to staff them. They want expanded recycling and composting, and all the other things that boost quality of life and build a better Baltimore County for the future.

But in the blink of an eye, this pandemic has created a new reality. And in this new reality, there's not much room for extras.

This means that there are many additional people, like teachers, that the County will not be able to hire. It means there are other important programs and initiatives that will need to be deferred or reconsidered. It also means that the County must forego funding tens of millions of dollars in capital pay-as-you-go priorities: more field space, turf fields, and other recreational opportunities; more significant progress in updating County senior centers; robust street paving; and major flood mitigation projects, just to name a few. The budget being submitted is more than \$8 million below the guidelines set forth by the Spending Affordability Committee. It also holds back nearly \$6 million in additional money below our most recent revenue projection, allowing the county to maintain a rainy day fund balance of 10.2 percent - a fund that that may be needed to help in a recovery should some of the worst-case scenarios materialize.

These changes make Baltimore County's Fiscal Year 2021 budget one that spends about \$46 million less than we planned, as recently as a month ago, to support operational and pay-as-you-go capital expenditures.

It means this is a budget that focuses on the basics:

- Educating County children;
- Keeping County neighborhoods safe, and;
- Supporting the County's workforce, its most valuable resource; so that essential services that residents expect and deserve can continue to be provided

These are the fundamental priorities of any local government.

## **Education**

Last year, the administration was proud to provide public schools with record funding - one of the County's largest increases ever that allowed it to hire more teachers, more counselors, more psychologists and other support staff, and to pay them more to better reflect the value of their dedicated work on behalf of our families.

This year, the County's focus is on holding steady to last year's gains. The proposed budget includes Maintenance of Effort funding for Baltimore County Public Schools, including a one percent cost of living increase, effective July 1<sup>st</sup>. It is \$7.6 million more than what is provided for in the current fiscal year and authorizes additional school counselors and support staff to help address the mental health, social and emotional needs of our students. This crisis will impact County children in many ways, and it is important to ensure we have the resources in place to respond to their needs.

As the County works to maintain its commitment to funding its classrooms, the Maryland General Assembly, no doubt facing budget challenges of their own, will do all that they can to ensure the Blueprint for Maryland's Future promise becomes a reality. The truth of the matter is this: an expansion towards universal pre-kindergarten, more robust college and career readiness programming, and additional support for teachers and students alike will only happen with the state funding envisioned in the Blueprint.

Fortunately, the administration has a strong partner in Baltimore County's new Superintendent, Dr. Darryl Williams. Dr. Williams has a clear vision for the future of our schools, a vision that aligns very much with that of the administration. It's a vision that supports the outstanding professionals in County schools while also providing additional supports to focused schools and groups of students who are most in need. The administration looks forward to working closely with him to make that vision a reality in the years ahead.

The administration would have liked to provide BCPS with more of the resources they requested, to hire more teachers and invest more in our classrooms. But Dr. Williams understands, that this time of crisis requires difficult decisions. To avoid class size growth this year, and in light of the constraints this budget must acknowledge, the superintendent has been encouraged to place the 169 staff development teachers - formerly known as STAT teachers - directly into County classrooms to grow the ranks of front-line teachers.

As the County sustains its public schools system, it also continue its investment in higher education - knowing that in difficult economic times, access to job training and higher education becomes even more important. The proposed budget allows CCBC to freeze in-county tuition for the second year in a row, and it provides funding that allows for a baseline continuation of the College Promise scholarship program.

On the schools capital side, the administration plans to continue making progress to address

its significant facility needs. Three new elementary schools will open their doors this fall, and while the County expects to push shovels in the ground on most of the remaining Schools for Our Future projects, much will depend on what happens at the state level, where revenues are also in flux in response to the pandemic.

Specifically, the County obtained a major win during this year's state legislative session with the passage of the Built to Learn Act. Under that legislation, Maryland committed to making hundreds of millions of dollars available for the state match to Baltimore County's school construction program, including \$250 million to complete our Schools for the Future program, which were pre-funded locally in prior fiscal years. However, the Built to Learn legislation relies on Maryland's casino lockbox revenues in order to fund the state share of school construction. With casinos closed for an indefinite period of time during the pandemic, it remains uncertain how their closure will affect the timeline for school construction.

But to be clear: the County remains committed to finishing the Schools for Our Future Program as well as addressing its high school needs. The County continues to fight for what it needs from the state to provide every community with modern, state of the art school facilities. County residents expect and deserve a world class education for every child, and we will not rest until that expectation is our reality.

## **Public Safety**

County residents also expect and deserve to feel safe in their neighborhoods and communities. Baltimore County remains a safe place to live, work, and raise a family. In 2019, most crime categories saw declines. There were fewer burglaries, fewer robberies, fewer motor vehicle thefts, and fewer carjackings in 2019 compared to 2018. But last year's increase in homicides was unacceptable, and it required immediate action. In partnership with Police Chief Melissa Hyatt, the administration developed a comprehensive public safety plan to reduce crime and modernize our law enforcement efforts.

Some elements of that plan have already been implemented. Last year the County joined with Baltimore City and federal partners in the Organized Crime Drug Enforcement Task Force, and it continues to work with its partners in the city to address regional crime concerns. Chief Hyatt has embraced proven violence reduction strategies, and worked quickly to expand the number of patrol areas from two to three in order to more effectively focus resources. She also established a permanently assigned Night Commander position in order to provide more robust leadership and supervision at all hours.

Even as the County sees some encouraging results from these changes, it needs to go further. This includes new, dedicated resources for its public safety efforts. Therefore, the administration is asking the County Council to approve a measure that will allow it to place enforcement cameras on school buses. The cameras would enable the County to more effectively catch drivers who continue to disregard the prohibition on passing stopped school buses, and the revenue collected would provide funding for two other critical elements of our public safety plan. Specifically, the County would leverage both existing and new funding to hire two new police squads to focus full-time on



our targeted law enforcement strategy; and to stand up a real time crime center that will combine data, human intelligence and technology in order to more effectively deploy resources.

County police officers put their lives on the line every day to protect our communities, and right now they're out on our streets so that citizens can all stay home. Equipped with gloves and masks, they are, as always, answering the call to duty, and these proposed new resources will support their efforts, ensuring that they can effectively continue to protect and serve.

Standing by their sides are County firefighters and emergency medical personnel. These are the County's front line heroes. They are the ones who risk their own lives in order to save the lives of others, and they deserve the County's ongoing support. The proposed budget includes an additional \$1 million to support volunteer fire companies, as well as resources to begin the process of providing the County's career fire personnel with a second set of turnout gear.

Improving public safety must go beyond investing more resources in law enforcement. The County also recognizes that upstream investments provide its young people with the resources they need to succeed, and help prevent crime in the first place. Last year, the County provided operating funds for two new PAL Centers, and the proposed capital budget includes funds to build permanent physical space for those new programs. PAL Centers offer a place of refuge for young people who might otherwise turn to the streets, and by investing in them the County is serving collective future of its citizens. It's an area where the County wants - and needs - to expand further in the future.

### **Supporting Our Workforce**

Alongside the County's police officers, firefighters, and educators, the County workforce is the heartbeat of our government. They are the people who ensure citizens' roads get paved, trash gets collected, and pipes carry our water in and out of citizens' homes. They process permit applications and payments. They maintain parks and open spaces. They oversee the restoration of streams and plant trees to ensure that citizens have clean air to breathe. They design plans for the County's bright future. And, of course, they protect and promote public health.

The County cannot provide residents with the essential services they expect and deserve without supporting our work force. This budget does that by honoring the agreements negotiated with County labor unions. Under last year's fully executed agreement, the County's workforce will receive a deferred two percent cost of living adjustment on June 30 - a measure fully paid for in our proposed budget. The County further honors the agreements we made in principle with labor organizations for the upcoming fiscal year, under negotiations finalized before the arrival of COVID-19. This would provide an additional two percent cost-of-living adjustment in the middle of the upcoming fiscal year.

The administration has made the difficult, but necessary, decision to freeze non-essential hiring, but remains committed to investing in our employees and doing everything within its power to avoid furloughs or layoffs.

In addition to supporting the people providing our residents with critical services, the County

is also making investments to streamline and improve delivery of services. The County's 311 service is now up and running, and the proposed budget includes full funding for Fiscal Year 2021, ensuring that residents get direct access to a live person - and the assistance they need - anytime they dial 311.

### **An Eye Toward the Future**

This pandemic has sent shockwaves through every facet of American life. It affects each citizen in different ways, but all will be changed by it. And the County will collectively grapple with the fallout for some time.

But this administration make you this promise: while this crisis is forcing us to make difficult decisions in the short term, the County will not waver from its long-term vision for a better Baltimore County.

This proposed budget includes modest investments to ensure that the administration can continue on its path.

This administration has proposed capital dollars for more park acquisition and a more equitable distribution of park and recreational infrastructure - because a Better Baltimore County has more open space and has greater access to recreational opportunities for everyone, regardless of their zip code.

This administration has proposed an expansion of employer-driven workforce strategies - because a Better Baltimore County provides job training services that meet the needs of both residents and businesses.

This administration has proposed funds that will allow the County to reap the benefits of the \$1.6 million federal grant awarded to continue planning a circulator route - because a Better Baltimore County has greater access to transit so that more people can more easily move around. This administration proposed funds to resume recycling glass - something put to the wayside by the prior administration - because a Better Baltimore County is one where sustainability and the future of our planet is a priority.

While today the County faces unprecedented challenges, the administration feels confident in Baltimore County's ability to weather this storm. In just one year, the administration has taken significant steps to increase transparency and accountability in County government - steps that will help keep the government running smoothly, especially in this time of uncertainty:

- This administration created an Office of Ethics and Accountability to help root out waste, fraud, and abuse. The budget includes a modest increase to support the office's work, which has become all the more critical.
- This administration launched BCStat - our first data-driven performance management program that improves our ability to assess our performance and quickly respond to needs and challenges.

- The administration's Office of Government Reform and Strategic Initiatives continues to conduct program reviews to help us operate more efficiently and effectively.
- And this administration's proposed budget includes funds to create an Audit Compliance Unit, which will ensure that audit findings don't just sit in a drawer, but rather provide a roadmap to improve operations. This unit will also help the County track tens of millions of dollars in COVID- related expenditures, helping to ensure that the County maximize its ability to be reimbursed by the federal government.

These steps are fundamental to effective, efficient government operations even in good times - but they're especially critical in these challenging times. The groundwork that this administration has laid for a more accountable government will serve citizens well as the County looks to find additional efficiencies and improvements, allowing for a continued focus on the basics.

## **Conclusion**

Baltimore County, this is not the budget that this administration hoped to present to you this year. But it's the budget that meets the moment.

Today, this administration focused on responding to an immediate and evolving crisis. This administration is focused on making sure that first responders and public health workers have the personal protective equipment they need to safely do their jobs. This administration is focused on making sure every resident has enough to eat. This administration is focused on ensuring that the County has the health and hospital capacity to respond when the number of cases spikes. We're focused on weathering this storm, together.

As part of this administration's response to the crisis, it also planning for the recovery. The County is focused on making sure that businesses can access the resources they need to sustain and on helping residents find new jobs. This administration is focused on making sure that the County is prepared for when this virus returns, or when the next one arrives.

And this administration will also stay focused on the long-term vision for a Better Baltimore County. One with world- class schools and vibrant, diverse communities. One with safe neighborhoods, more recreational opportunities, and a thriving economy. One where every resident is proud to call home.

The County will get through this, together, and will thrive, together.

## **Enterprise Strategic Plan**

Baltimore County undertook a comprehensive planning effort to establish a shared view of the present and a shared vision for the future and to identify the County's top priority goal areas for action over the next four years. This Enterprise Strategic Plan aims to incorporate input from more than 100 respected thought-leaders, practitioners, community leaders, and policy advocates from both the public and private sectors who participated in the transition planning process. It also reflects hundreds of resident perspectives gathered through town halls and online comments focused on the county budget and priorities. This plan is a roadmap that positions Baltimore County to achieve the vision we have for ourselves.

This Enterprise Strategic Plan will work in tandem with existing documents, including the Transition Report, to inform decisions and budget planning. This plan will be refreshed every spring to set priorities for the following fiscal year.

### **Mission**

Baltimore County government delivers the highest standard of service to residents, businesses, and visitors and ensures effective, efficient, and ethical stewardship of County resources.

### **Vision**

Baltimore County is a national leader in delivering exceptional service and is an inclusive place to live, work, visit, and thrive.

- People want to live, work, play, and age in Baltimore County
- Residents have pride in Baltimore County
- Schools are strong and communities are safe
- People have a positive experience doing business with Baltimore County
- Residents see a return on investment for County resources

### **Core Values**

**INTEGRITY:** We operate with high ethical standards at all times.

**EXCELLENCE:** We are a best practice jurisdiction that provides a superior customer experience.

**EQUITY:** We are inclusive in our decision-making, distribute our resources equitably and create opportunity for all.

**TRANSPARENCY:** We promote a culture of openness, make information accessible, and communicate honestly.

**ACCOUNTABILITY:** We focus on outcomes, measure our progress, and share our results.

**SUSTAINABILITY:** We balance our fiscal and infrastructure needs with the environment in a way that preserves a high quality of life for future generations.

**EMPLOYEE EMPOWERMENT:** We value our workforce, encourage their development, and inspire them to be leaders.

## **Goals**

### **Goal 1 - VIBRANT COMMUNITIES**

Ensure all residents have access to high-quality and affordable housing, cultural, and recreational opportunities in safe communities

### **Goal 2 - EDUCATIONAL EXCELLENCE AND LIFELONG LEARNING**

Foster lifelong educational opportunities for residents of all ages by promoting greater collaboration and providing multiple pathways for advancement to enhance overall quality of life

### **Goal 3 - EQUITABLE DECISION-MAKING**

Build a future centered on equitable decisions, providing opportunities and allocating resources and services through an equity, diversity, and inclusion lens that enhances growth and prosperity

### **Goal 4 - SUSTAINABILITY**

Ensure the long-term sustainability of the County's public and internal government infrastructure and safeguard the County's ecology and climate

### **Goal 5 - GOVERNMENT ACCOUNTABILITY**

Be an open, transparent, accountable, and high-performing organization that effectively uses resources to provide high-quality services to residents and visitors

### **Goal 6 - WORKFORCE EMPOWERMENT**

Engage and empower County government employees to build a better Baltimore County



## EXECUTIVE SUMMARY - FY 2021 BUDGET PRIORITIES OF ENTERPRISE STRATEGIC PLAN

Reflected below are the goals that will guide the County's work over the next three years and how the FY 2021 budget moves the County in that direction:

Positions

FY 2021 Budget



### GOAL 1 VIBRANT COMMUNITIES

Ensure all residents have access to high-quality and affordable housing, cultural, and recreational opportunities in safe communities

#### Operating Budget

Full implementation of a more robust and comprehensive Volunteer Background Check Program for Department of Recreation and Parks Volunteers	1	134,518
Recreation program support such as field set-up, program supervision, and the opening and closing of recreation facilities		105,000
Replacement for outdated equipment for recreation centers		36,480
DNA Testing Kits		50,000
K-9 unit for Corrections to deter drug trafficking, minimize drugs and contraband in the facility and lessen the issue of substance use		156,432
Enhancements to the public safety plan such as a Real Time Control Center, foreign language stipends, recruitment incentives, additional callback and standby pay, funding for year two of tazer plan, 4 K-9 dogs and aviation maintenance		3,000,000
Continued 2nd Trash Pickup as part of Rat Eradication Program		1,345,628
Rat Eradication Program and maintenance of Derelict Properties		740,000

#### Capital Budget

Two PAL Centers - McCormick Elementary School and Glenmar Elementary School		7,200,000
Program Open Space State Funding for park acquisition		1,200,000
Belfast Road Park Site - Design		600,000
Cromwell Valley Park Enhancements		1,500,000
Oregon Ridge Park - Master Plan		100,000
Western Hills Community Center - Feasibility Study		100,000
Loch Raven Fishing Center Deck and Pier Renovations		315,000
Windsor Mill Road - Phase I		1,000,000
Seven Oaks Senior Center - Parking Lot Expansion		400,000



### GOAL 2 EDUCATIONAL EXCELLENCE AND LIFELONG LEARNING

Foster lifelong educational opportunities for residents of all ages by promoting greater collaboration and providing multiple pathways for advancement to enhance overall quality of life

#### Operating Budget

Watershed Charter School	4	475,000
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## EXECUTIVE SUMMARY - FY 2021 BUDGET PRIORITIES OF ENTERPRISE STRATEGIC PLAN

School counselors to provide more targeted support to address students' academic and social-emotional needs	10	733,025
Ten half-time (0.5 FTE) school social worker positions to support the increased need at the elementary school level to address mental health concerns and social and emotional needs	10	359,071
Special Education Bus Attendants	15	325,005
Custodial and Grounds support to support additional students and square footage	6	152,172
One time funding for technology equipment needs		2,778,630
CCBC In-County tuition freeze		1,000,000
Support for College Promise (total appropriation of \$1,679,596). This enables CCBC to accept about 300 more students into this program for the coming academic year.		700,000
Funding to support the Early College High School @ Woodlawn program as well as the Pathways in Technology Program @ Dundalk High School		126,000

### Capital Budget

Pine Grove MS - Addition		12,075,000
Broadband Fiber project - engineer and construct fiber at additional County public school locations		775,000



### GOAL 3 EQUITABLE DECISION-MAKING

Build a future centered on equitable decisions, providing opportunities and allocating resources and services through an equity, diversity, and inclusion lens that enhances growth and prosperity

### Operating Budget

Human Relations Commission transfer under the Diversity and Inclusion Officer		0
Exams for Police and Fire Selection Test/Validation		426,500
Advertising for public safety recruitment to target a diversified talent pool		50,000

### Capital Budget

Housing Opportunities		3,300,000
Woodlawn Senior Center - Expansion Feasibility Study		100,000
Fleming Senior Center - Parking Lot Expansion Study		50,000
Fullerton Fire Station - Female Locker Room		800,000

## EXECUTIVE SUMMARY - FY 2021 BUDGET PRIORITIES OF ENTERPRISE STRATEGIC PLAN



### GOAL 4 SUSTAINABILITY

Ensure the long-term sustainability of the County's public and internal government infrastructure and safeguard the County's ecology and climate

#### Operating Budget

Increased Operational Funds for Volunteer Fire Companies		360,063
Funding towards a 2nd set of Turnout Gear for all Career Fire Personnel		860,800
County Circulator Program - Start-up funding		100,000
Asset Manager in the Department of Public Works	1	85,715
Pollution Control Manager position added in DPW - Utilities	1	90,234
Restoration of Glass Recycling (cost of additional transport)		129,291

#### Capital Budget

Gwynns Falls at Kingsbury Stream Restoration		2,370,000
Bens Run Stream Restoration		1,830,000
Little Gunpowder Falls Stream Restoration		1,000,000
Roche's Run Stream Restoration		700,000
Gwynns Falls at Pittsfield Stream Restoration		600,000
Bellona, Division, & Melanhton Avenues Drainage Improvements		500,000
Benway Court Erosion repair		200,000
Dogwood Road Slope Stabilization		200,000
Goucher at Joppa Downstream Outfall Repairs		250,000
Freeland Road Slope Stabilization		178,510
Ridge Road Embankment Repairs		200,000
Mainframe Migration - continues the migration of legacy software applications.		195,440
DPW - Solid Waste Compliance Inspections		250,000



### GOAL 5 GOVERNMENT ACCOUNTABILITY

Be an open, transparent, accountable, and high-performing organization that effectively uses resources to provide high-quality services to residents and visitors

#### Operating Budget

Audit Compliance Unit	2	94,200
Deputy Director/Attorney to the Ethics and Accountability Unit		100,000
Assistant County Attorney to protect children from abuse/neglect	1	95,000
Customer Service Coordinator in Metro Finance	1	35,821



## EXECUTIVE SUMMARY - FY 2021 BUDGET PRIORITIES OF ENTERPRISE STRATEGIC PLAN

Engineer III positions to monitor City/County Joint Capital jobs	2	180,468
311 Contact Center Program - full implementation		597,504
Assistant County Attorneys for Affirmative Litigation and Advice and Opinion to enhance in-house legal expertise	2	75,000
Digital Recording Technician I; Foreclosure/Tax Sale Civil Attorney and Tax Sale Civil Paralegal positions to address high caseloads of foreclosure matters	3	82,597

### Capital Budget

GIS Data Layer for Storm Drain Infrastructure		500,000
Storm Drain Piping Condition Assessment		1,000,000
Development of 100-year Flood Zones for drainage areas less than 1 square mile		736,562
Tax System Replacement		1,903,011
Land Use Regulatory Automation (LURA) Project - Phase 2 - PAI- Development Management Implementation		1,410,000



### GOAL 6 WORKFORCE EMPOWERMENT

Engage and empower County government employees to build a better Baltimore County

### Operating Budget

Increased security presence at Health and Human Services sites		166,307
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### Capital Budget

Human Resource and Financial System Replacement (WorkDay)		5,306,252
Enterprise Content Management - expand secure document management capabilities		250,000



## OUTCOME BASED BUDGETING

Historically, Baltimore County had a traditional incremental budgeting process that included performance measures representing demands, outputs and results. The Managing for Results (MFRs) in the budget books included various performance metrics for business units that were designed to show baseline performance year over year and track efficiencies. These metrics did not necessarily align with priorities or outcomes, absent a county-wide strategic plan. In some cases, the MFR metrics were tied to individual departments' strategic plans, but without an over-arching priority framework for the county as a whole, these metrics could not be tied to county-wide strategic priorities. While these MFR metrics were considered by the executive and legislative branches during the budget formulation process each year, the Office of Budget and Finance did not have a mechanism to hold departments accountable throughout the fiscal year.

As part of County Executive Olszewski's focus on transparency and accountability, the County is moving towards a system of outcome-based budgeting. This was a key recommendation of the Commission on Fiscal Sustainability, which met in 2019 and developed a series of recommendations including development of a County-wide Strategic plan to guide outcome budgeting.

### WHAT IS OUTCOME BASED BUDGETING?

Outcome Based Budgeting is the ability to align the budget around specific priorities and then track certain metrics—*key performance indicators (KPIs)*—to determine if the spending is effective in obtaining the desired outcome. Good business practices suggest KPIs should be considered throughout the full budget lifecycle.

### OUTCOME BASED BUDGETING ATTEMPTS TO ANSWER THE QUESTIONS BELOW:

- *Are we achieving our desired outcomes through the current structure of the budget?*
- *How can we better allocate resources to reach our desired outcomes?*

Priorities and outcomes are a key component of any Outcome Based Budgeting process and the County Enterprise Strategic Plan is the focal point. As county-wide and organizational priorities change, so should the metrics. Departments should have the opportunity to amend their metrics as priorities change and new initiatives and programs are initiated.

For example, departments should seek additional funding when they have ideas that will bring Baltimore County closer to achieving a particular outcome that is aligned with the County's Enterprise Strategic Plan.

- Departments should be able to identify which of their services are targeted towards a priority goal and what corresponding metrics indicate how well they are performing that service.
- Services should be identified with a degree of detail so that the County Executive can make informed decisions around the reallocation of resources.

### FY 2021 – TRANSITIONING TO OUTCOME BASED BUDGETING

As part of Baltimore County's transition to Outcome Based Budgeting, the Office of Government Reform and Strategic Initiatives' team of performance analysts worked with departments to revise their existing MFR's during the remainder of FY 2020 and beginning in FY 2021. The team met with staff from each department to create metrics aligned with the County Executive's new performance management system, BCSTAT, as well as priority areas reflected in the six goal areas under the County's Enterprise Strategic Plan.

#### Integration & Work Breakdown



The figure above shows how the integration of data supports the strategic outcomes, which are the key strategies and priority goals across all measured departments. These priorities were based off the six strategic goals; Vibrant Community, Sustainability, Educational Excellence and Lifelong Learning, Government Accountability, Equitable Decision-making and Workforce Empowerment.

## **BCSTAT AND DEPARTMENT MEETINGS**

The County Executive created BCSTAT in FY 2020. It is a data-driven performance management program, whose mission is to create accountability, improve performance, ensure data quality and increase transparency across Baltimore County. BCSTAT met with every department to review their metrics and the majority appreciated the opportunity to have input into the metrics selected. Every department was asked to choose metrics that either represented a core task or was related to a priority goal within the County Enterprise Strategic Plan. The metrics have been reviewed and agreed upon by each individual department as a draft.

## **ALIGNING BCSTAT AND OUTCOME BUDGETING**

As the County's first performance management program, BCSTAT's goal is to incorporate data into critical decision making across county departments and priorities. In conjunction with BCSTAT's existing department and priority tracking processes, supplemental Outcome Budgeting Reports will highlight all of the metrics that touch the priority goals for every department. This report will be similar to the quarterly department and priority stat reports, focusing on notable trends, quality of service and areas for improvement are the main objectives

Outcome Based Budgeting will be fully integrated into the budget lifecycle process in that the County can budget based on measurable outcomes. BCSTAT will evaluate and analyze work performance data to identify KPIs for each department and priority goal. The new process will produce KPIs to track performance in addition to showing relationships between outputs and the total budget of each business unit. The KPIs provide quantitative measures as a demonstration of how close we are to the desired outcomes identified by the administration. Additionally, data from Outcome Based Budgeting can then be considered when acquiring and allocating physical and human resources.

The purpose is to provide the County Executive and senior leadership team with information for each priority goal that provides a clear picture of whether or not we are achieving our desired outcomes. This is meant to better inform quality of service delivery as well as progress toward each priority goal. This will also be considered for resource allocation and annual development of the budget.

The County is underway moving toward a full Enterprise system replacement that will contain the ability to track performance measures and costs associated, which our current system does not allow. As we work toward a full implementation of this with a new ERP system coming on-line in FY 2023 please see the select performance measure outputs in Appendix B that we will begin collecting going forward in FY 2021. These will ultimately tie up to KPI and more general County-wide outcomes that will tie back to the budget in FY 2023 with the implementation of Workday.

## **BALTIMORE COUNTY COVID-19 FISCAL INFORMATION**

The timing of the COVID-19 pandemic presented unprecedented challenges for formulating the Fiscal Year 2021 budget. As the annual Budget Message approached in mid-April, it became clear that our February general fund revenue estimates were no longer applicable in the current environment. In response we recommended a budget that included a general fund write-down of \$40 million and acknowledged additional write-downs could be necessary as the situation evolved and impacts became clear. On May 11, 2020 the Office of Budget and Finance submitted a letter to Council Members advising of an additional write down of FY 2020 and FY 2021 revenues by \$63.2 and \$69.3 million respectively. As such and in accordance with County Charter Article VII Sec. 709, the Office of Budget and Finance recognizes the Executive's April 14, 2020 submitted revenue estimates are in error and, for the first time, is revising revenue estimates for the FY 2021 Adopted Budget.

These revisions were not made lightly as they necessitated additional cuts in order to maintain an unappropriated General Fund Balance that meets or exceeds the 10% of revenues level, a key element in our ability to retain a Triple-A bond rating. The Revenue Stabilization Reserve Account has a projected FY 2021 ending balance of approximately \$220.8 million or 10.3% of the FY 2021 General Fund Revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$427 thousand.

Baltimore County, like many local and State jurisdictions needed to rely heavily on external funding to assist with the COVID-19 pandemic. At the time of budget adoption, Baltimore County was slated to receive \$18.9 million in grant funding (excluding the Coronavirus Aid, Relief, and Economic Security (CARES) Act) in various departments to specifically deal with the COVID-19 pandemic. A majority of this funding was from Federal sources (\$16.2 million).

### **CARES ACT**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. The purpose of the CARES Act was to create \$150 billion in Coronavirus relief funds for states and US territories that can be used for necessary and justifiable expenditures incurred due to COVID-19 that were not accounted for in the most recently approved budget as of March 27, 2020. Necessary costs in the budget include costs that are now substantially dedicated to a different use than originally intended. These costs must be incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The allocation of these dollars is based on population and Baltimore County received \$144,369,685 directly from the US Treasury. In order to appropriately account for these costs, this allotment will be set up as a County-wide grant program managed by the Office of Budget and Finance.

The estimated spending plan is outlined in two parts: Focus Area 1 outlines estimated General Fund costs by activity and assumes that these expenditures related to COVID-19 continue through December 30, 2020, which is the duration of the grant period. These estimates are based off expenditures incurred as of April 30, 2020. Expenditures are projected out assuming the activities continue at the current baseline through the grant period, but also accounts for estimated increases in certain areas that will ramp up as the County moves through this pandemic and into recovery. Focus Area 2 outlines what Baltimore County will do to assist in economic recovery, its public health response to the pandemic, and providing an enhanced social safety net for its most vulnerable residents. All figures below are excluding costs that will be submitted through FEMA or other grant programs that departments may have received to deal with COVID-19 as mentioned above.

# BALTIMORE COUNTY COVID-19 FISCAL INFORMATION

## FOCUS AREA 1 – INCREASED OR DIVERTED GENERAL FUND OPERATIONAL EXPENSES

<b>GENERAL FUND COSTS TO CARES</b>	<b>EST. \$76 MILLION</b>
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	FY 2020	FY 2021
	June 30, 2020 Estimate	December 30, 2020 Estimate
		(Total Activity)
COVID-19 Related Labor (includes straight time, OT)	\$13,507,398	\$38,162,237
PPE Supplies	\$7,600,000	\$21,100,000
Janitorial Supplies and Services	\$500,000	\$1,380,000
Medical	\$600,000	\$2,600,000
Equipment and MISC Supplies (includes IT)	\$2,450,000	\$4,450,000
Quarantine and Isolation Cost	\$900,000	\$3,300,000
County Building Modifications / Public Works	\$4,625,000	\$5,250,000
TOTAL	\$30,182,398	\$76,242,237

## FOCUS AREA 2 – ADDITIONAL PROPOSED PLANS

<b>BUSINESS, ECONOMIC AND WORKFORCE DEV. SUPPORT</b>	<b>EST. \$10.2 MILLION</b>
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On April 28, Baltimore County Executive Johnny Olszewski announced a series of economic relief efforts to support small businesses and artists. The Department of Economic and Workforce Development is administering \$10 million to the Small Business Relief Grants program which will award grants of up to \$15,000 each to more than 650 Baltimore County-based small businesses on a first-come, first-serve basis. The County will offer \$100,000 in grants to assist professional artists, musicians and performers, \$50,000 of which will come from the CARES Treasury funding. Costs for advertising included in total. Funding is also included to expand the Summer Youth Employment Program.

<b>COMBATTING THE PUBLIC HEALTH CRISIS</b>	<b>EST. \$18 MILLION</b>
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### TESTING:

In order to be successful in the fight against COVID-19 from the public health front, the County must continue its efforts with the two T's: Testing and Tracing. At this time, Baltimore County Department of Health offers four testing sites and is working to expand access to testing. Total costs

## **BALTIMORE COUNTY COVID-19 FISCAL INFORMATION**

estimated by the Department of Health for current testing at maximum capacity includes: Tests and collection devices - \$11.2 million; Personal Protective Equipment (PPE) - \$175,000; Staffing - \$1.9 million.

**ESTIMATED COST \$13.3 MILLION**

### CONTACT TRACING:

The proposal is to hire 40 Contact Tracer I and 20 Contact Tracer II's, including Community Health Workers who will be the "boots on the ground" to reach COVID-19 positive or exposed residents unable to be reached by normal methods. Funding will also be dedicated to technology, licensing for the tracing platform through MDH, and equipment.

**ESTIMATED COST \$2.3 MILLION**

### SUPPLEMENTAL PUBLIC HEALTH STAFFING FOR REASSIGNED DUTIES:

Over 30% of General Fund health staff have joined the fight against COVID-19, but there is still non-COVID-19 public health work to be done. This proposal seeks funding to supplement staffing for the Maryland Children's Health and Partnership programs that address residents without insurance as well as supplemental staff for Environmental Health Services to enhance food establishment inspections as restaurants open back up. Funds also included for quality assurance for accurate data analysis and an advertising campaign for vaccinations and testing.

**ESTIMATED COST \$1.6 MILLION**

### VOLUNTEER FIRE COMPANIES:

Additional funding will be requested for volunteer fire companies for essential pay for medics and additional supplies needed due to COVID-19.

**ESTIMATED COST \$500,000 - \$1 MILLION**

## **ENHANCING THE SOCIAL SAFETY NET**

**EST. \$13.3 MILLION**

### FOOD DISTRIBUTION TO CITIZENS:

Since March 21, the County has coordinated the distribution of groceries and prepared meals at an expanding number of sites around the County for our food insecure residents. The County is currently distributing 5,000 boxes of food per week. In early weeks, much of the food was donated or purchased through repurposed grant funding. The County has spent over \$1 million to date and demand continues to increase. If this activity continues through the remainder of the Calendar Year, it is estimated to cost \$3.25 million per quarter.

**ESTIMATED COST \$9.75 MILLION**

### EMERGENCY ASSISTANCE TO INDIVIDUALS AND FAMILIES:

The County proposes to supplement the existing Emergency Assistance program with additional funds for utility shut-off prevention and eviction prevention, child care supplements for parents returning to work and school closures as well as supplement costs for prescriptions and other bill assistance. Funding will include a call center and a landlord liaison/housing navigator.

**ESTIMATED COST \$2 MILLION**

### ENHANCED PROTECTION FOR THE VULNERABLE:

As the economy deteriorates and schools remain closed, there is a potential for increased Child Protective Service needs, mental health issues related to secondary trauma, public assistance including housing assistance, and needs for homeless coordination and shelter diversion. This proposal would hire temporary clinical staff and non-clinical staff to assist in these areas.

**ESTIMATED COST \$1.5 MILLION**

## BALTIMORE COUNTY COVID-19 FISCAL INFORMATION

### CONTINGENCY AND OTHER NEEDS

**\$TBD**

As the situation unfolds, other needs may arise that will be appropriate uses of CARES funding. Additional expenses may include things such as PPE, isolation costs, testing or additional economic recovery support.

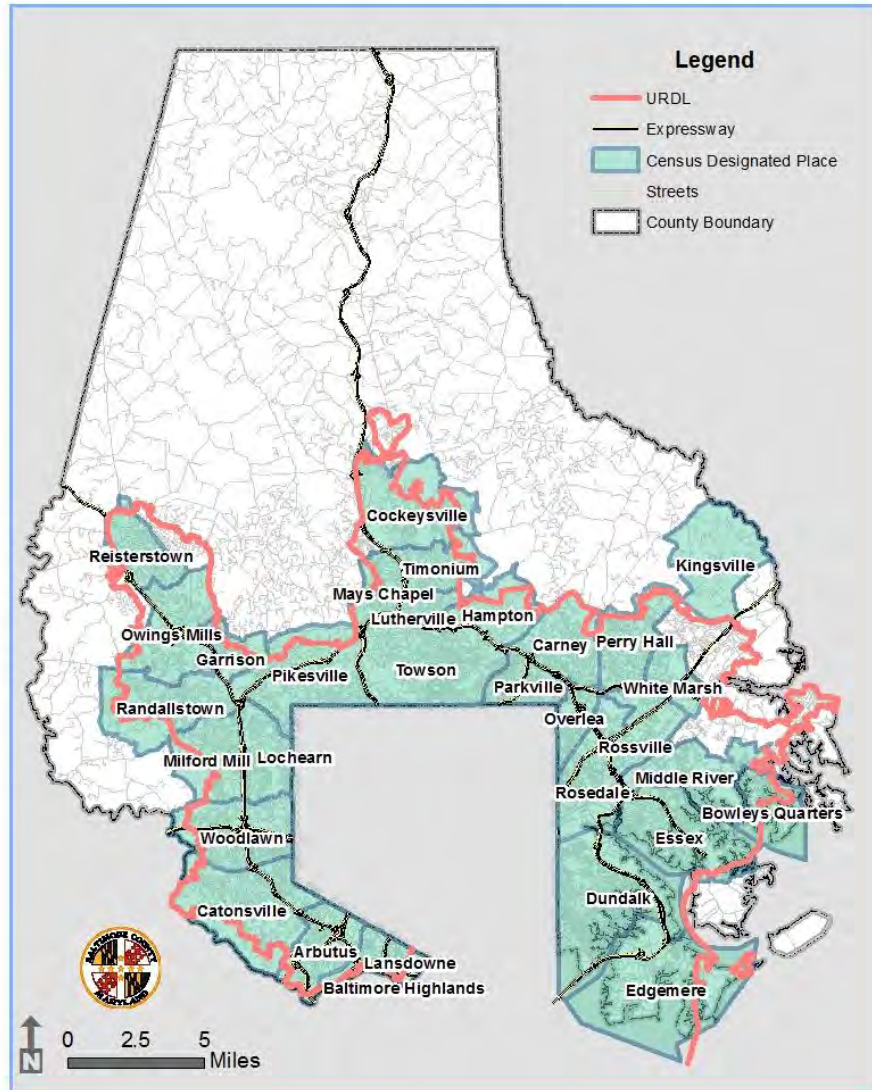




## BALTIMORE COUNTY, MARYLAND

Baltimore County is situated in the geographic center of Maryland and in the middle of a compact East Coast market. The County surrounds the independent city of Baltimore. The County has the land area of 612 square miles and 109 miles of the coastal shoreline serving as an essential buffer between urbanized areas (within the Urban-Rural Demarcation Line or URDL) and the Chesapeake Bay. There are no incorporated cities or towns in Baltimore County but 31 census designated places<sup>1</sup> mostly within the urbanized areas, in addition to the rural hinterland.

Baltimore County, Maryland



<sup>1</sup> Census Designated Places (CDPs) are the statistical counterparts of incorporated places, and are delineated to provide data for settled concentrations of population that are identifiable by name but are not legally incorporated under the laws of the state in which they are located. The boundaries usually are defined by the U.S. Census Bureau in cooperation with local or tribal officials and generally updated prior to each decennial census.

## DEMOGRAPHICS

Baltimore County has a population of 827,370 according to the U.S. Census Bureau's July 2019 estimates. The County is the largest jurisdiction in population in the Baltimore Metropolitan Area consisting of Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne's counties as well as Baltimore City. The County is the third most populous among all 24 jurisdictions in Maryland, following Montgomery and Prince George's counties (Table 1).

**Table 1: Population Estimates**

Jurisdiction	2009	2019	Change	% Change
Allegany County	75,101	70,416	-4,685	-6.24%
Anne Arundel County	532,395	579,234	46,839	8.80%
Baltimore County	801,808	827,370	25,562	3.19%
Calvert County	88,244	92,525	4,281	4.85%
Caroline County	33,013	33,406	393	1.19%
Carroll County	167,028	168,447	1,419	0.85%
Cecil County	100,816	102,855	2,039	2.02%
Charles County	144,804	163,257	18,453	12.74%
Dorchester County	32,470	31,929	-541	-1.67%
Frederick County	230,942	259,547	28,605	12.39%
Garrett County	30,145	29,014	-1,131	-3.75%
Harford County	243,685	255,441	11,756	4.82%
Howard County	283,061	325,690	42,629	15.06%
Kent County	20,132	19,422	-710	-3.53%
Montgomery County	959,013	1,050,688	91,675	9.56%
Prince George's County	856,161	909,327	53,166	6.21%
Queen Anne's County	47,532	50,381	2,849	5.99%
St. Mary's County	103,273	113,510	10,237	9.91%
Somerset County	26,425	25,616	-809	-3.06%
Talbot County	37,496	37,181	-315	-0.84%
Washington County	146,953	151,049	4,096	2.79%
Wicomico County	98,069	103,609	5,540	5.65%
Worcester County	51,313	52,276	963	1.88%
Baltimore city	620,509	593,490	-27,019	-4.35%
<b>Maryland</b>	<b>5,730,388</b>	<b>6,045,680</b>	<b>315,292</b>	<b>5.50%</b>

Source: U.S. Census Bureau.

In addition, there are two master plan designated areas in the County: the Middle River Redevelopment Area and Owings Mills Growth Area. The Middle River Redevelopment Area, which is approximately 10,034 acres in size, has an estimated population of 42,077. The Owings Mills Growth Area, which comprises 9,685 acres, is the locale for 48,265 residents. The Towson Core, featuring massive redevelopment since the 2000s, contains about 3,985 acres with 41,647

persons. Census tracts that approximately represent those three areas are used to compile population estimates.

Table 2 shows population by age in Baltimore County, Maryland, and the United States. This table also includes the average household size in the above referenced geographic areas. Baltimore County has the largest percent share of population 65 years old or over as compared to Maryland and the U.S. The proportion of children is smaller than that of the State or U.S. average. Over the years, the household size has been increasing or stable in the County, State, and U.S. The County's average household size is smaller than the State and U.S. average.

**Table 2: Population by Age and Average Household Size**

2009:

Data Category	Baltimore County	Maryland	United States
Population	801,808	5,730,388	306,771,529
under 5 years	6.0%	6.4%	6.6%
5 years to 19 years	19.1%	20.1%	20.5%
20 years to 64 years	60.3%	61.4%	59.9%
65 years and older	14.6%	12.1%	12.9%
Average Household Size	2.5	2.65	2.63

2019:

Data Category	Baltimore County	Maryland	United States
Population	827,370	6,045,680	328,239,523
under 5 years	5.9%	6.0%	6.0%
5 years to 19 years	18.4%	18.7%	18.9%
20 years to 64 years	58.5%	59.5%	58.7%
65 years and older	17.2%	15.9%	16.5%
Average Household Size	2.58	2.66	2.63

Source: U.S. Census Bureau.

## INCOME LEVELS

Effective Buying Income is money income less personal tax and nontax payments. It is commonly known as "disposable income" (Source: Carroll County and Washington County, Maryland). Table 3, which analyzes data on households with effective buying income, shows that in Baltimore County, percent households with less than \$15,000 is lower than the State or U.S. average. In the category of households with effective buying income greater than \$50,000, the County's is significantly higher than the U.S. average but slightly lower than the State's.

**Table 3: Percentage Households with Effective Buying Income**

2010

Household Income	Baltimore County	Maryland	United States
Less than \$15,000	8.2%	8.3%	12.7%
Greater than \$50,000	62.1%	65.2%	51.8%

2018

Household Income	Baltimore County	Maryland	United States
Less than \$15,000	7.3%	7.6%	10.9%
Greater than \$50,000	67.4%	69.9%	57.9%

Source: U.S. Census Bureau.

Moreover, the per capita income for Baltimore County residents is slightly lower than Maryland's but significantly above the U.S. average, as portrayed in Table 4.

**Table 4: Per Capita Income (\$)**

Year	Baltimore County	Maryland	United States
2009	48,430	48,845	39,376
2010	49,234	49,880	40,278
2011	50,281	52,089	42,463
2012	51,874	53,341	44,283
2013	51,569	52,666	44,489
2014	53,224	54,063	46,486
2015	54,648	56,249	48,429
2016	56,273	58,052	49,204
2017	59,130	60,847	51,640
2018	61,556	63,426	54,526

Year	County/State	County/U.S.
2009	99.15%	122.99%
2010	98.70%	122.24%
2011	96.53%	118.41%
2012	97.25%	117.14%
2013	97.92%	115.91%
2014	98.45%	114.49%
2015	97.15%	112.84%
2016	96.94%	114.37%
2017	97.18%	114.50%
2018	97.05%	112.89%

Source: U.S. Bureau of Economic Analysis.

## EMPLOYMENT AND JOBS

Baltimore County is the second largest in total jobs (535,059) that ranks second following Montgomery County (728,259). Table 5 shows the number of and change in jobs between 2008 and 2018 in Baltimore County, Maryland, and the United States. The job growth rates in the state and nation surpassed the County's.

**Table 5: Changes in Jobs**

Geography	2008	2018	Change	% Change
Baltimore County	501,097	535,059	33,962	6.78%
Maryland	3,430,882	3,762,122	331,240	9.65%
United States	179,213,900	200,746,000	21,532,100	12.01%

Source: U.S. Bureau of Economic Analysis.

Table 6 on the next page portrays that the economic structure in Baltimore County is diversified. The County continues to dwindle, following the national and state trend. Industry initiatives focus on retraining and upgrading skill levels, as well as improving capability or product linkages across the manufacturing spectrum. Important sectors of the County's manufacturing employment are biotechnology, defense, and freight. Furthermore, the share of governmental jobs in the County has been smaller than that in Maryland, as shown at the bottom of Table 6.

**Table 6: Jobs by Place of Work**

Description	Baltimore County			Maryland		
	2008	2018	% Change	2008	2018	% Change
Farm employment	1,004	1,188	18.33%	15,409	17,977	16.67%
Nonfarm employment	500,093	533,871	6.75%	3,415,473	3,744,145	9.62%
Private Sector:	440,405	475,502	7.97%	2,864,124	3,173,294	10.79%
Construction	35,392	33,158	-6.31%	241,834	238,524	-1.37%
Manufacturing	23,823	17,242	-27.62%	135,453	120,784	-10.83%
Professional, Service, Retail, Trade, or Others	381,190	425,102	11.52%	2,486,837	2,813,986	13.16%
Public Sector:	59,688	58,369	-2.21%	551,349	570,851	3.54%
Federal, civilian	15,319	14,211	-7.23%	158,731	174,053	9.65%
Military	2,336	2,658	13.78%	46,730	49,936	6.86%
State and local	42,033	41,500	-1.27%	345,888	346,862	-
State government	12,150	11,231	-7.56%	100,516	100,470	-
Local government	29,883	30,269	1.29%	245,372	246,392	0.42%

Private Sector:	% Nonfarm Employment		% Nonfarm Employment	
Construction	7.08%	6.21%	7.08%	6.37%
Manufacturing	4.76%	3.23%	3.97%	3.23%
Professional, Service, Retail, Trade, or Others	76.22%	79.63%	72.81%	75.16%
Public Sector:				
Federal, civilian	3.06%	2.66%	4.65%	4.65%
Military	0.47%	0.50%	1.37%	1.33%
State and local				
State government	2.43%	2.10%	2.94%	2.68%
Local government	5.98%	5.67%	7.18%	6.58%
Public sector as % of nonfarm employment	11.94%	10.93%	16.14%	15.25%

Source: U.S. Bureau of Economic Analysis.

On March 9, 2017, the County's Department of Economic and Workforce Development published the report, *Jobs in the Future – Trends in Occupational employment, 2015-2024*. The report identifies new and emerging job within the County's core industries; develops job projections for the core industries; analyzes future opportunities in workforce training programs;

and provides examples from other metropolitan counties or regions that have pursued promising solutions to embark on evolving trends in jobs and nature of work.

American Job Centers (also known as One-Stop Centers) are designed to provide a full range of assistance to job seekers under one roof, as per the federal Workforce Investment Act. Coordinated by the U.S. Department of Labor, the job centers offer training referrals, career counseling, job listings, and similar employment-related services. Baltimore County is a hub for three American Job Centers (total 3,000 nationwide):

- Eastpoint American Job Center in Dundalk/Turners Station;
- Hunt Valley American Job Center in Hunt Valley; and
- Liberty Center American Job Center in Randallstown.

Baltimore County's diverse business base employed a total civilian workforce of 418,706 in 2018. From 2008 through 2018, employment in Baltimore County increased by 10,250 or 2.51% (Table 7). This rate indicates an increase in the number of employed persons attributable to a reducing unemployment rate and/or increase in population who is in the labor force. This is also reflected in Table 8, depicting an augment in labor force and employment as well as a decline in the unemployment rate.

**Table 7: Changes in Civilian Employment**

Geography	2008	2018	Change	% Change
Baltimore County	408,456	418,706	10,250	2.51%
Maryland	2,887,800	3,090,469	202,669	7.02%
United States	143,195,793	156,783,165	13,587,372	9.49%

Source: U.S. Census Bureau.

**Table 8: Labor Market Characteristics**

Year	Baltimore County		Percent Unemployed		
	Civilian Labor Force	Total Employment	Baltimore County	Maryland	United States
2008	433,149	408,573	5.70%	5.70%	5.80%
2009	432,168	398,624	7.80%	7.70%	9.9%
2010	433,009	398,940	7.90%	7.50%	9.30%
2011	437,268	406,206	7.10%	7.00%	8.50%
2012	441,967	410,824	7.00%	6.90%	7.90%
2013	438,813	412,315	6.00%	6.20%	6.70%
2014	440,982	417,355	5.40%	5.50%	5.60%
2015	445,237	424,881	4.60%	4.70%	5.00%
2016	446,556	427,027	4.40%	4.40%	4.70%
2017	448,961	430,439	4.10%	4.20%	4.10%
2018	450,545	434,430	3.60%	3.70%	3.90%
2019	458,445	444,346	3.10%	3.00%	3.50%

Source: U.S. Bureau of Labor Statistics.

## LARGEST PRIVATE EMPLOYERS

Among total 524,638 jobs, 42,900 were from the 17 largest private employers (1,000 or more jobs) that are headquartered or have establishments in Baltimore County. Table 9 on the next page presents those 17 employers based on available information on current employment levels, as voluntary self-reported, according to the County's Department of Economic and Workforce Development.

Furthermore, jobs are mainly located in the County's employment centers in White Marsh-Middle River, Owings Mills, UMBC-Southwest, Towson, and the Hunt Valley I-83 corridor. Those employment producers reflect the industry type of the County: professional and service-oriented, which specifically are healthcare, finance, higher education, light manufacturing, biotechnology, and defense.

**Table 9: The Largest Private Employers**

Rank	Company Name	Employees	Business
1	T. Rowe Price	4,200	Financial services
2	Community College of Baltimore County	4,184	Community College
3	Greater Baltimore Medical Center	3,900	Hospital
4	MedStar Franklin Square Hospital	3,900	Hospital
5	University of Maryland, Baltimore County	3,612	University
6	Towson University	3,476	University
7	McCormick and Company, Inc.	2,300	Spices and food flavorings
8	University of Maryland St. Joseph Medical Center	2,250	Hospital
9	BD Life Science, Diagnostic Systems	2,292	Microbiology, medical and diagnostic equipment
10	CareFirst, BlueChoice, Inc.	2,220	Healthcare
11	Sheppard Pratt Health Systems	1,913	Hospital
12	LifeBridge Health/Northwest Hospital Center	1,800	Hospital
13	Stanley Black & Decker Global Tools & Storage Headquarters	1,600	Power tools, small appliances
14	Lockheed Martin	1,519	Aerospace, defense and IT
15	Textron (formerly AAI)	1,500	Defense
16	United Parcel Service (UPS)	1,140	Freight and logistics
17	Stevenson University	1,094	University
Sum		42,900	

Source: Baltimore County Economic and Workforce Development.

## LARGEST TAXPAYERS

Table 10 sets forth the County's 10 largest taxpayers in respect to ad valorem property taxes, the assessed valuation of property owned by each taxpayer and the taxes levied by the County against each taxpayer during FY2019.



**Table 10: Largest Taxpayers in FY2019**

Name of Taxpayer	Total Assessed Valuation (\$)	Total County Tax (\$)*
1 BGE.	1,267,172,870	34,705,189
2 Verizon	272,679,870	7,493,743
3 Merritt Management Corp	576,952,664	6,302,421
4 Tradepoint Atlantic LLC.	482,412,296	4,022,792
5 Comcast	118,298,340	3,253,204
6 TRP Suburban	197,993,150	3,183,338
7 Towson Town Center	267,890,810	2,204,148
8 Walmart	172,960,510	2,149,063
9 Columbia Gas Transmission LLC	71,517,860	1,966,741
10 White Marsh Mall.	153,021,700	1,692,698

Source: Baltimore County Office of Budget and Finance.

The information set forth above was compiled from tax rolls on which the names of owners are not always recorded in the same manner. Data represent only County tax levied on assessed value of real and personal property but do not include State taxes or any other taxes or charges.

## HOUSING MARKET OVERVIEW

Table 11 shows the housing market activities in Baltimore County between April 2016 and June 2020 (Data for June 2017 and 2018 are not available. Data for April 2019 and 2020 are not available). It is evident that Baltimore County maintains a strong housing market and meanwhile provides relatively affordable housing. The data serve as multiple indicators, compellingly demonstrating that the County continues to be a desirable place to reside and raise families.

**Table 11: Housing Market Statistics, April 2016 to June 2020**

Data Type	April 2017	April 2018	June 2019	June 2020	Change in 3 Years	
					Absolute	Percent
Active Listing	2,499	2,079	2,306	1,160	-1,339	-53.58%
Median Sold Price (\$)	215,000	235,000	260,000	275,000	60,000	27.91%
Total Units Sold	837	875	1,044	1,033	196	23.42%
<i>Attached</i>	337	367	374	391	54	16.02%
<i>Detached</i>	500	508	670	642	142	28.40%
Average Days on Market	86	73	31	35	-51	-59.30%
Average Sold Price (\$)	272,227	275,317	311,266	324,707	52,480	19.28%
Average List Price (\$)	281,556	281,636	316,705	329,133	47,577	16.90%
Average Sold Price as a Percentage of Average List Price	96.69%	97.76%	98.28%	98.66%	1.97%	-

Source: Real Estate Business Intelligence.



## GOVERNMENT

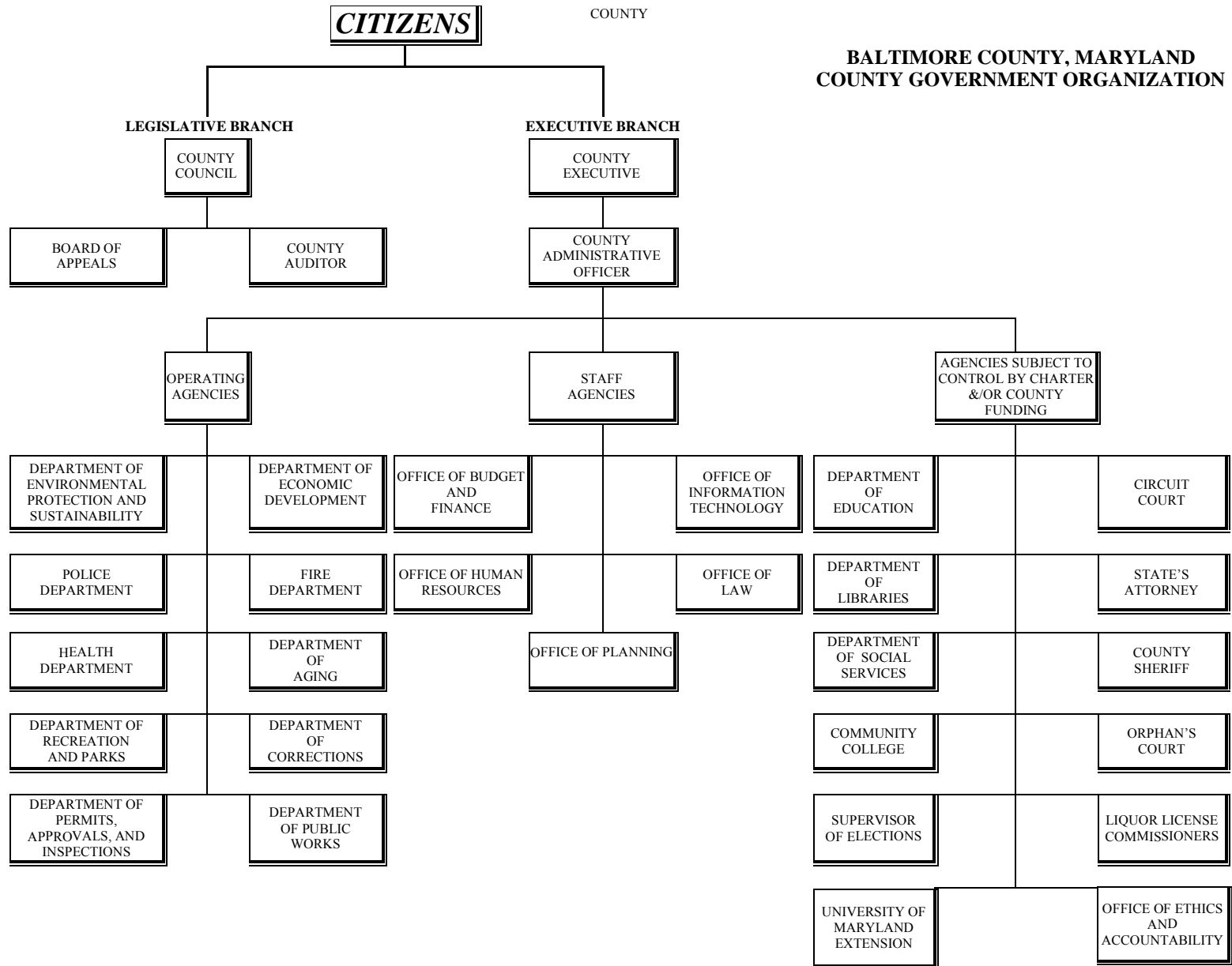
The County's seat of government is located in Towson, MD. Baltimore County performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate taxing authority. The legal origin of Baltimore County is not known, but it was in existence by January 12, 1659/60 when a writ was issued to the sheriff of the county. The County name was derived from the name of the 1<sup>st</sup> Lord Baltimore George Calvert's barony in Ireland. Under home rule charter since 1957, an elected County Executive and a seven-member County Council, with each serving separate executive and legislative functions, govern the County.

The County Council members are elected from each of seven contiguous and equally populated council districts. The County Executive (elected countywide) and the County Council serve contemporaneous four-year terms in office with the current term ending in December 2022. There is no term limitation for Council members. However, the Executive may only serve two consecutive terms in office.

Each member of the County Council has one vote, and a simple majority of the County Council is sufficient to pass legislation in the absence of higher voting requirements. Emergency bills require the vote of five members of the County Council, as do County Council actions to override a veto by the County Executive. The citizens of Baltimore County may petition to referendum any law or any appropriation increase approved by the Council.

### SELECT COUNTY GOVERNMENT STATISTICS

<u>Fire Protection</u>		<u>Police Protection</u>	
Number of stations - Volunteer	29	Number of precinct stations	10
Number of stations - Career	25	Number of ancillary facilities	14
Number of sworn personnel	1,085	Number of sworn personnel	1,947
<u>Health and Human Services</u>		<u>Culture and Leisure</u>	
Number of senior centers	20	Park, Open Space & Recreation acreage	17,905
Number of health centers	7	Number of recreation centers	206
		Nature Centers	7
<u>Education</u>			
Number of Schools, Centers & Programs	175		
Number of school professional staff	9,628		
Number of students (Projected 2018-2019 school year)	115,038		



## LIST OF PRINCIPAL OFFICIALS

JULY, 2020

<b>County Executive</b>	John A. Olszewski, Jr.	410-887-2450
<b>County Council</b>	Tom Quirk, 1st. District	410-887-0896
	Izzy Patoka, 2nd. District	410-887-3385
	Wade Kach, 3rd. District	410-887-3387
	Julian E. Jones, Jr., 4th. District, Chair	410-887-3389
	David Marks, 5th. District	410-887-3384
	Cathy Bevins, 6th. District	410-887-3388
	Todd K. Crandell, 7th. District	410-887-3383
<b>Administrative Officials</b>		
County Administrative Officer	Stacy L. Rodgers	410-887-2460
Director of Budget & Finance	Edward P. Blades	410-887-3313
County Attorney	James R. Benjamin Jr.	410-887-4420
County Auditor	Lauren Smelkinson	410-887-3193
Director of Public Works	Thomas Kiefer (Acting)	410-887-3300
Chief of Police	Melissa Hyatt	410-887-2214
Fire Chief	Joanne Rund	410-887-4500
Director of Corrections	Gail M. Watts	410-512-3200
Director of Aging	Laura Riley	410-887-2109
Director of Economic and Workforce Development	Will Anderson	410-887-8000
Director of Environmental Protection and Sustainability	David V. Lykens	410-887-3733
Director of Information Technology	Rob O'Connor	410-887-2441
Director of Health and Human Services	Dr. Gregory Wm. Branch	410-887-2243
Director of Permits, Approvals and Inspections	Michael D. Malinoff	410-887-3353
Director of Human Resources	Rhoda Benjamin	410-887-3135
Director of Planning	C. Pete Gutwald	410-887-3211
Director of Recreation and Parks	Roslyn Johnson	410-887-3871
Superintendent of Schools (Interim)	Dr. Darryl L. Williams	443-809-4554
President of the Community College	Dr. Sandra L. Kurtinitis	443-840-1015
Director of Libraries	Paula Miller	410-887-6121
<b>State Charter Agencies</b>		
Chief Judge of the Circuit Court	Kathleen Gallogly Cox	410-887-6510
Chief Judge of the Orphans Court	William R. Evans	410-887-6516
County Sheriff	R. Jay Fisher	410-887-3151
States' Attorney	Scott D. Shellenberger	410-887-6600

## **BALTIMORE COUNTY, MARYLAND**

### **COUNTY GOVERNMENT**

#### **EXECUTIVE BRANCH**

##### **County Executive**

Serving a term of four years for a maximum of two consecutive terms, the County Executive is the chief executive officer of the County and the official head of the County government.

##### **County Administrative Officer**

Appointed by the County Executive, the County Administrative Officer oversees the daily operations of the County government.

##### **Office of Government Reforms and Strategic Initiatives**

Leads efforts to modernize operations, improve transparency, and implement programmatic and policy initiatives to support an innovative, connected and responsive government.

#### **LEGISLATIVE BRANCH**

##### **County Council**

Composed of seven members, one from each councilmanic district, serving four-year terms, the County Council is vested with all the law making powers of the County.

##### **County Auditor**

A certified public accountant appointed by the County Council, the County Auditor is responsible for preparing and analyzing information for the County Council, preparing reports on internal accounting control, administrative and operating practices and procedures for submission to the County Council and County Executive, and performs other duties as assigned by the County Council.

##### **Board of Appeals**

Consisting of seven members serving staggered three year terms and appointed by the County Council, the Board of Appeals meets in panels of three to conduct hearings and make decisions on appeals relating to zoning decisions, disability retirement cases, building permits, code violations, Animal Hearing Board, and other matters provided by statute.

#### **INDEPENDENT OFFICES AGENCIES SUBJECT TO CONTROL BY CHARTER OR COUNTY FUNDING**

##### **Office of Ethics and Accountability**

This office would have autonomy from the County Executive and County Council. Headed by an Executive Director appointed by the County Executive and confirmed by a County Council vote of majority plus one, provide increased accountability and oversight of County government by working to identify any fraud, abuse, or illegal acts.

#### **OPERATING AGENCIES**

##### **Department of Environmental Protection and Sustainability**

The Department is responsible for administering and enforcing environmental laws, regulations, programs, and activities for the purpose of conserving, enhancing and perpetuating the natural resources

of the County. The sustainability component was added in 2011 and is responsible for a number of resource management programs including forest sustainability (forest assessments and management plans for County forestlands, reforestation and urban tree planting programs including the Growing Home Campaign, Tree-Mendous Maryland, and Big Trees), environmental education including Green Schools, County energy grant coordination, a Sustainability Network and intergovernmental coordination for reservoir, coastal zone, and Master Plan policy. The Department is also responsible for compliance with State and federal stormwater runoff regulations.

#### **Department of Economic and Workforce Development**

The Department's responsibilities include the promotion of an economic development program, especially the solicitation of new business and investment, as well as other activities necessary to reach that goal. In 2011, the Office of Workforce Development became part of Economic Development. The new bureau provides training, career consultation and job placement services to unemployed and underemployed County residents so they can meet the County's workforce needs and obtain and retain long-term employment with good wages and benefits.

#### **Police Department**

Under the direction of the Chief of Police, the Department has the general duty to safeguard the lives and safety of all persons within the County, to protect property, and to assist in securing to all persons the equal protection of the laws. It is divided into 10 precincts with its headquarters located in Towson. The Department also maintains a K9 training center, a marine unit, an aviation unit, and a crime laboratory.

#### **Fire Department**

Under the direction of the Chief, the Fire Department is responsible for the protection of persons and property in Baltimore County. It is composed of 25 Career and 28 volunteer companies. The Department's advanced life support medic units and several fire engines staffed with paramedics are equipped to provide emergency cardiac rescue services. The Department also has responsibility for the Emergency Operations Center and provides for response to natural and man-made disasters.

#### **Health Department**

The Health Department's responsibilities include the oversight and enforcement of such laws governing Health and Sanitation, Animals, Day Nurseries, Mental Health, Substance Abuse and other areas in preserving the well-being of the County. The Department operates eight health centers in the County. Beginning in August 2011, the Department of Health has operated alongside the Department of Social Services under the umbrella of the Department of Health and Human Services.

#### **Department of Aging**

The Department is responsible for coordinating and administering programs which address the special needs of persons 55 and older. It operates a network of 20 senior centers in the County.

#### **Department of Recreation and Parks**

The Department formulates and recommends plans and policies for public recreation and parks, the organization of Recreation Councils, and for comprehensive programming of public recreation and parks conducted in school recreation centers, parks, beaches, or other land or buildings.

#### **Department of Corrections**

The Department of Corrections operates the Detention Center for the detention of pre-trial and short-term sentenced individuals. Staff also operates the Home Detention program, and the Alternative Sentencing program.

**Department of Permits, Approvals and Inspections**

The Department of Permits, Approvals and Inspections consists of: Electrical Licenses and Regulation; Plumbing Licensing and Regulation; Development Processing; Code Inspection and Enforcement; and Permits and Licenses. The Department is also responsible for the acquisition of all property and property easements for the County through the Real Estate Compliance Division.

**Department of Public Works**

The Department of Public Works consists of the Office of the Director, the Bureau of Engineering and Construction, the Bureau of Highways and Equipment Maintenance, the Bureau of Solid Waste Management, the Bureau of Traffic Engineering and Transportation Planning and the Bureau of Utilities.

**STAFF AGENCIES****Office of Budget and Finance**

The Office is responsible for the administration of the financial affairs of the County. In addition, it is responsible for the study of the organization, methods and procedures of each agency of the County government. This Office consists of budget formulation, accounting, tax payer services, payroll processing for employees and retirees, investment and debt management, insurance administration, purchasing and disbursements, vehicle operations and maintenance, county property management and the 911 Central Communications Center.

**Office of Information Technology**

The Office is responsible for data processing and the management of information, implementation and maintenance of management information systems, planning and developing interdepartmental systems of record retention and retrieval, geographical information system, electronic services, and printing services.

**Office of Human Resources**

The Office is responsible for the administration and interpretation of policies and procedures governing all central government employees as set forth by law. There are four divisions of this Office: Employment, Classification and Compensation, Records Management, and Training. Effective in 2010, the Director of Human Resources also took on the responsibilities of the Labor Commissioner which was formally in the County Executive's office.

**Office of Law**

Administered by the County Attorney, the Office represents the County in civil actions and provides legal advice to the County Executive, the County Council, the County Administrative Officer, and all the offices, departments, commissions, boards and other agencies of the County. The Office of Law also collects delinquent taxes and monies due the County and handles State legislative relations and government affairs for the County.

**Department of Planning**

The Department is responsible for the preparation of the master plan for adoption by Planning Board and the County Council, recommending to the Director of Budget and Finance a six year Capital Program, reviewing and making recommendations on plans for all development in the County, recommending zoning map amendments to the County Council or the Board of Appeals, and administering Community Development Block Grant funds. Within Planning is also the Office of Administrative Hearings which serves as an independent, judicial body comprised of administrative law judges who hear cases and issue decisions on a variety of matters including, but not limited to, zoning, land use and related matters.

## **AGENCIES SUBJECT TO CONTROL BY CHARTER AND / OR COUNTY FUNDING**

### **Department of Education**

Overseen by an eleven member Board of Education and administered by a superintendent, the Department of Education is responsible for the overall operation of the County's 175 public schools. The majority of education funding is provided by Baltimore County with the balance derived from a combination of Federal, State, and other funds.

### **Circuit Court**

The Circuit Courts are the highest common law courts of record and original jurisdiction in the State of Maryland. Baltimore County is in the Third Judicial Circuit of Maryland, which includes Baltimore County and Harford County. Although this is a State agency, Baltimore County provides all operating costs exclusive of the judges' salaries.

### **Baltimore County Public Libraries**

Overseen by a Board of Library Trustees appointed by the County Executive and administered by a director accountable to the Board, the Department of Libraries provides general public library services to the County through its 19 branches.

### **State's Attorney**

The State's Attorney's Office represents the State in all criminal matters in Baltimore County. It is a State agency fully funded by County government.

### **Department of Social Services**

Under the direction of the State Department of Human Resources, the Department of Social Services (DSS) administers and develops local social welfare activities, including assistance programs financed by the State or Federal government, the Section 8 Housing program, and social services undertaken by the County. Most direct social service payments as well as over 500 State employee salaries are funded by the State and therefore do not appear in this budget document. Since August 2011, DSS has operated alongside the Department of Health under the umbrella of the Department of Health and Human Services.

### **County Sheriff**

The Sheriff's Office is responsible for transporting prisoners serving Grand Jury indictments, Clerk of the Circuit Courts summonses and writs, security for all Circuit Court criminal cases, and security for the County Courts building.

### **Community College of Baltimore County**

The Community College of Baltimore County makes up the largest community college system in the State of Maryland with campuses at Catonsville, Essex, Dundalk, and various centers throughout the County. The College offers a broad array of general education, career programs, and training related to economic and community development activities.

### **Orphan's Court**

The Orphan's Court is a court of special limited jurisdiction that has the full power to direct the conduct and accounting of intestate estates, secure the rights of orphans and legatees, and administer justice in all matters relating to the affairs of deceased persons. In addition to three elected judges, the Court is served by the Register of Wills, a State official who also serves as clerk and recorder, and six appraisers.

**Board of Elections**

Consisting of three regular members and two substitute members appointed for a term of four years by the Governor of Maryland with the advice and consent of the Senate, the Board oversees voter registration and conducts elections in Baltimore County.

**Board of Liquor License Commissioners**

Appointed by the County Executive, the Commission investigates and processes all new and transferred liquor license applications, reviews and approves the issuance of all special (one-day) licenses, and investigates all police reports and public complaints of liquor law violations.

**University of Maryland Extension**

Part of the Agricultural Extension Service of the University of Maryland, coop agents operate three programs: Agricultural and Natural Resources; Home Economics; and 4-H Youth Development.





## **FINANCIAL POLICIES AND GUIDELINES**

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2021 Budget. These guidelines provide direction for evaluating both current activities and proposals for future programs. Many of the guidelines represent long-standing principles and practices that have shaped County budgets in the past and have helped maintain its financial stability. All of the guidelines are reviewed annually.

### **OPERATING BUDGET**

1. The growth in the General Fund Operating Budget should not exceed the growth in personal income for Baltimore County. The Spending Affordability Committee's projected growth for FY 2021 is 4.05%.
2. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare midyear reports comparing actual revenues and expenditures to budgeted amounts.
3. The County will emphasize efforts to reduce major cost centers such as health care, utilities, and worker's compensation claims.
4. The County will try to pay for current expenses with current revenues with little reliance on one-time resources. Current expenses may exceed current revenues in order to fund one-time items such as appropriations to the Revenue Stabilization Reserve Account (RSRA) or for Capital budget support.
5. The County will maintain a relatively stable level of inflation-adjusted expenditures per capita.
6. The County will utilize multi-year forecasts to evaluate the impact of budget decisions.

### **REVENUE**

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. The County will follow an aggressive policy of collecting revenues.
3. The County will establish user charges and fees at a level related to the full cost of providing the service. These fees/charges will be reviewed annually.

### **INVESTMENTS**

1. The County will invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.
2. The County's investment officials shall use the "prudent person" standard in the context of managing an overall portfolio, considering the probable safety of their capital as well as the probable income to be derived. The County will not borrow funds for the express purpose of investing those funds.

3. The County will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and government agencies; authorized pools and money market funds, no more than 50% of the County's total investment portfolio will be invested in a single security type.
4. To the extent possible, the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than one year from the date of purchase. However, the County may collateralize its repurchase agreements using longer investments not to exceed 30 years to maturity. Reserve funds may be invested in securities exceeding one year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.
5. Regarding suitable investments, the County's investments will conform without exception to Section 17-101 of the Local Government Article and Section 6-222 of the State Finance and Procurement Article of the Annotated Code of Maryland.
6. The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs.
7. The County will maintain a system of adequate internal controls to assure compliance with the investment program policy and procedures. On a regular basis the investment policy will be reviewed by the Director of Budget & Finance and the County Administrative Officer with any modifications made thereto approved by the County Council.

#### DEBT SERVICE

1. The County will seek to maintain its Triple-A bond rating by establishing maximum debt ratios, a limit above which it will not issue additional debt, but would decrease capital spending or increase Pay-As-You-Go (PAYGO) financing, in order to control the future debt service burden.
2. The County will update its debt affordability study each year in conjunction with its capital budget process. The study helps the County monitor its debt position and compliance with debt policies.
3. The County will not use short-term borrowing to finance operating budget requirements. The County has never issued tax or revenue anticipation notes.
4. The County does not intend to have any fixed rate bond anticipation notes outstanding for a period of longer than two years.
5. The County will maintain a Debt to Full Value ratio in the range of 2.2% to 2.5% Debt to Personal Income ratio in the range of 3.3% to 3.6% and debt per capita in the range of \$2,300 to \$2,600.
6. The County will maintain a Debt Service to Revenues ratio in the range of 8.5% to 9.5%.
7. The County will ensure that the rapidity of debt repayment on new net tax-supported debt does not fall below 25% retired in 5 years and 50% retired in 10 years. The County currently retires 37.8% of net tax-supported debt, excluding pension funding bonds, in 5 years and 68.7% in 10 years.

8. The County will budget contributions to PAYGO financing of the Capital Budget in each fiscal year. The County has used PAYGO financing since 1964. The County's contributions to PAYGO financing are as follows for recent fiscal years:

<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>	<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>
1992	\$1.10	2007	129.9
1993	1.1	2008	146.9
1994	9.4	2009	138.5
1995	4.4	2010	33.1
1996	1.2	2011	2.6
1997	20.3	2012	0.6
1998	40.4	2013	12.9
1999	93.9	2014*	67.1
2000	121.6	2015	91.3
2001	110.3	2016	123.3
2002	65.7	2017	127.4
2003	1.0	2018	31.5
2004	3.0	2019	42.1
2005	45.3	2020	65.1
2006	112.3	2021	59.8

\*Prior to 2014, PAYGO included only General Funds. Effective FY 2014 PAYGO includes General Funds, Stormwater Management Funds, Debt Premium, Sale of Property, Agricultural Preservation Tax revenues, Stormwater and Reforestation Waiver fees, and LOS waiver fees.

9. The County will maintain the self-supporting status of the Metropolitan District operations.

#### FUND BALANCE

1. To protect the County from unforeseen emergencies and future economic downturns, the County took the fiscally prudent step of raising its target level for unreserved General Fund balances. Effective July 1, 2018, the County increased the Revenue Stabilization Reserve Account level from 5% of the General Fund budgeted revenues to 10% of General Fund budgeted revenues with limited access for withdrawals.
2. The County will ensure that the ratio of fund balance to revenues does not fall to the floor level of 7% for two consecutive years.
3. The County will insure that any unreserved fund balance in excess of the target level of revenues will be retained to provide only short-term tax stabilization. Excess reserves well above the target level will be eliminated through dedicated one-time items such as PAYGO contributions in order to reduce the level of programmed borrowing in support of the Capital Budget.

## BUDGETARY PROCEDURE

The formulation of the County's budget is the responsibility of the Director of Budget and Finance who is subject to the supervision of the County Administrative Officer. It is the Administrative Officer who serves as the Chief Fiscal Officer for the County. In addition to formulating the budget, the Director is responsible for the study of the organization, methods and procedures of each office, department, board, commission, institution and agency of the County government; the submission to the County Administrative Officer of periodic reports on their efficiency and economy; and such other duties and functions as may be assigned by the County Administrative Officer.

### PROPOSAL OF BUDGET

The Operating Budget, which in accordance with the Baltimore County Charter must be balanced, is prepared and submitted for approval to the County Executive by the County Administrative Officer and is based upon estimated revenues and expenditures of operations for the ensuing fiscal year.

In the fall of each year, revenues are estimated for the entire County by the Office of Budget and Finance. At this time, agencies submit their projected fixed costs for the upcoming fiscal year as well as first and second quarter budget projections to assist in the development of the upcoming fiscal year budget. Meetings are held between each agency and the Office of Budget and Finance to formalize the details and format for upcoming budget submissions. These meetings continue to be held throughout January and February to finalize agency budget requests and provide opportunities to identify any potential outside funding sources for initiatives that cannot fit within available general funds. Each agency is then provided with the opportunity to present its budget to the County Executive.

The County Executive, after approving the budget, submits the budget along with a State of the County address, referred to as the *Budget Message*, to the County Council in mid-April (75 days before the Fiscal Year). In addition to a summary of the budget, the Message indicates any major changes in financial policy and in expenditures, appropriations and revenues as compared with the fiscal year then ending, as well as the reasons for such changes. With respect to the Capital Budget, the Budget Message includes an explanation of changes made by the County Executive in the Capital Program recommended by the Baltimore County Planning Board. The two-year cycles of the Capital Budget began in FY 1994.

The Planning Board, which provides input from the community and neighborhood perspective, is charged with the responsibility of recommending a Capital Improvement Program (CIP) to the County Executive. The Board hears testimony from each of the County agencies who have capital budget requests. In even calendar years, the Planning Board makes recommendations for the amount of allocation of the bond referendum by programming funds for the appropriate two fiscal years, the budget year, and the rest of the capital program. In odd calendar years, the Planning Board reviews requests for changes to the budget and program due to emergencies or other compelling reasons. Nothing precludes the Planning Board from making

major changes to the budget and the program in the odd calendar years. However, the most recently passed referendum provides a fiscal parameter and the previous capital improvement program provides a guideline for capital project scheduling. The County Executive is free to change the CIP recommended by the Board, but any change must be pointed out to the County Council in the Executive's Budget Message. For further information on the Capital Budget procedure, please see the Capital Budget Section.

Helping direct the Planning Board in their work is the County's Master Plan. Every ten years, the Department of Planning works with a wide variety of stakeholders such as private citizens, elected officials and business groups to produce a master plan. The master plan contains policies that guide development throughout the county. Central to the way that the county has developed is the concept of delineating two distinct management areas – the urban area and the rural area. This concept manages growth in a manner that preserves important natural and agricultural resources and maximizes the efficiency of county revenues spent on transportation improvement, utilities, and other capital projects. An Urban Rural Demarcation Line (URDL) was established in 1967. Then, in 1979 two growth areas, Owings Mills and White Marsh, were created for focusing future development. In the past, master plans focused exclusively on land use issues such as zoning and transportation, but today it is widely recognized that land use issues are inseparable from many other issues such as education, public safety, social services, and economic development. The current master plan, Master Plan 2020, reflects this realization. County law requires a master plan be adopted or updated at least every ten years. Due to changing circumstances, the plan is periodically updated to reflect new information as it becomes available.

Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. The Plan and Annual Updates are completed in June, reviewed by a panel of citizen stakeholder groups, submitted to the County Executive for comments, and then filed with the State Superintendent of Schools.

Also considered during the development of the Operating Budget is the work of the Spending Affordability Committee (SAC). The Committee consists of 5 members, 3 of whom are members of the County Council. The remaining members may be from an area of specialty, such as finance, organized labor, etc. The Chairman of the County Council appoints the SAC members and may appoint an advisory committee of citizens to assist the Committee. On or before February 15 in each year, the Committee submits to the County Council and the County Executive a report with recommendations on fiscal goals of growth in the County Budget to a level that does not exceed the rate of growth of the County's economy. The Committee has adopted personal income growth as its gauge of economic growth. The Committee identifies expenditures in the current year General Fund Budget (certain intergovernmental aid, PAYGO, appropriations to reserves, and other adjustments considered non-recurring in nature) that should be excluded from the "base" spending level. Then, the base spending level is multiplied by the personal income growth factor in order to determine the estimated spending limit for the upcoming fiscal year. The County Executive is free to propose a budget that exceeds that

spending limit. However, since FY 1991 when the law was established, no County Executive has exceeded that level.

## ADOPTION OF BUDGET

The County Council may decrease or delete any items in the Budget except those required by the public general laws of the State of Maryland and except any provision for debt service on obligations then outstanding or for estimated cash deficits. The County Council has no power to change the form of the Budget as submitted by the County Executive, to alter the revenue estimates (except to correct mathematical errors), or to increase any expenditure recommended by the County Executive for operating or capital purposes. The Budget must be adopted by the affirmative vote of not less than four members of the County Council by June 1<sup>st</sup>. If the County Council fails to do so, the proposed budget submitted by the County Executive stands adopted.

In its deliberations over the proposed budget, the Council will consider the recommendations of the Spending Affordability Committee (SAC). If the Council decides to adopt a budget that exceeds the SAC recommendations, then it must explain its rationale for exceeding the recommendations. The Council also holds a public hearing each year to obtain citizen input on the proposed budget and any related tax legislation. In addition, open meetings are held with department directors to discuss their budgets and potential reductions.

## FISCAL YEAR 2021 BUDGET FORMULATION SCHEDULE

October 18, 2019	Planning Board Citizen Input Meeting on Capital Budget
December , 2019	Issue FY 2021 Operating Budget Targets to Agencies
January 10, 2020	Operating Budget Request Due from Agencies
January 15, 2020	County Executive Addresses Planning Board
February 15, 2020	Spending Affordability Report Released
January 10 – February 12, 2020	Executive’s Budget Meetings with Citizen Groups
January 11 – April 13 , 2020	Budget Analysis and Review with Administrative Officer and County Executive
April 14, 2020	Executive Delivers Annual Budget Message & State of the County
April 28 - May 21, 2020	Council Work Sessions on the Budget
April 2020	County Council Public Hearing on Proposed Budget

May 29, 2020	County Council Adopts FY 2021 Budget
July 1, 2020	FY 2021 Budget Year Begins
July – October 2021	Budget Monitoring

## AMENDING THE BUDGET

Transfers of funds from the Operating Budget to the Capital Budget or between specific projects contained in the Capital Budget may be authorized by the County Administrative Officer only with the approval of the County Executive, and at least four members of the County Council. The Administrative Officer may authorize operating budget inter-program transfers of no more than 10% of either program's budget. However, transfers greater than 10% or transfers between agencies require approval by the County Executive and at least four members of the County Council. Inter-agency transfers may be made during the last quarter of the fiscal year.

To meet a public emergency affecting life, health or property, the County Council may, by ordinance, make emergency appropriations from contingent funds, from revenues received from anticipated sources but in excess of the budget estimates, or from revenues received from sources not anticipated in the budget for the current fiscal year.

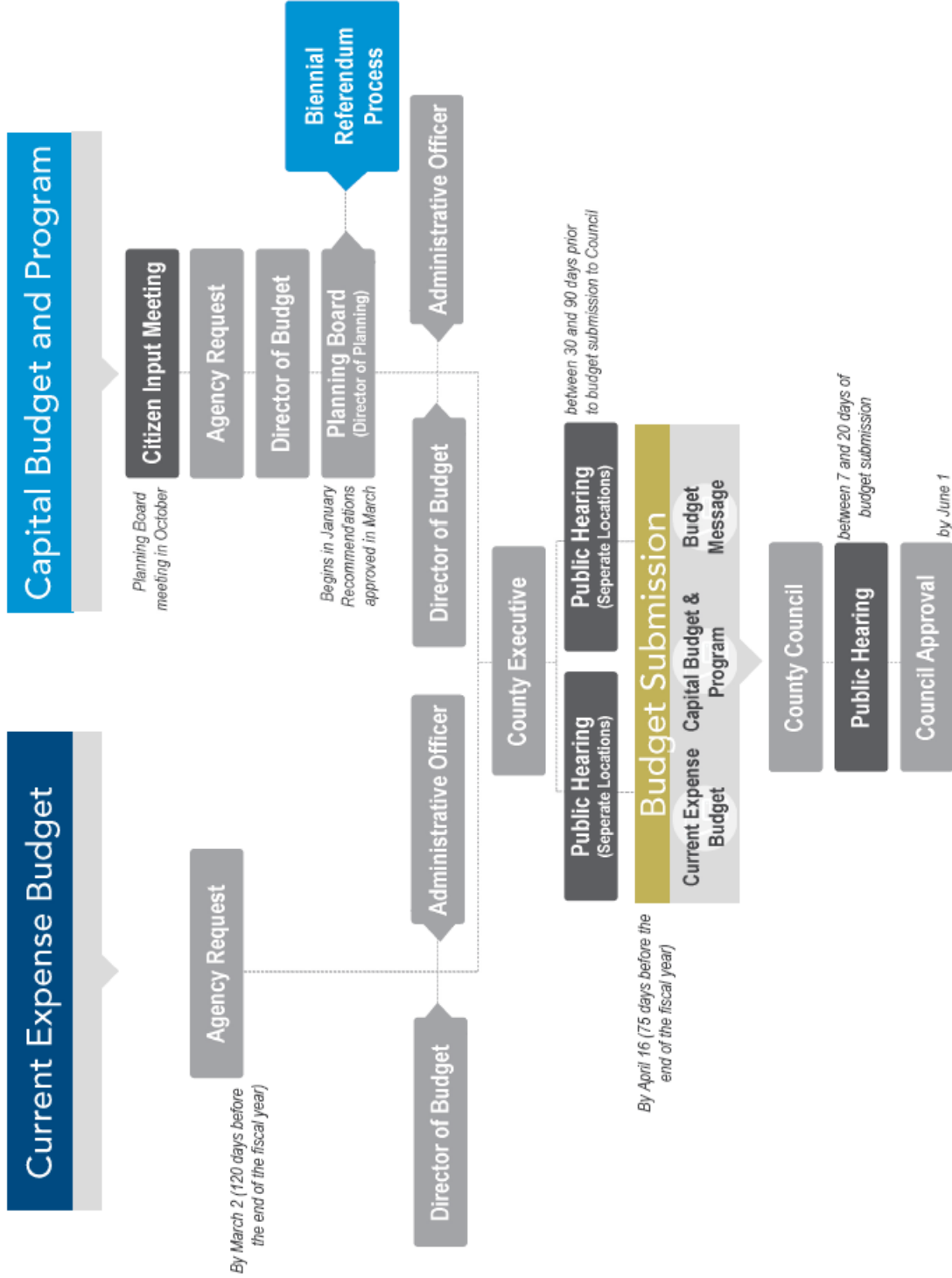
## REVENUE STABILIZATION RESERVE ACCOUNT

The Revenue Stabilization Reserve Account (RSRA) has been established within the General fund as a hedge against major revenue shortfalls or other fiscal emergencies. It is an ongoing account that does not lapse at the end of each fiscal year.

At the close of any fiscal year, the Director of Budget and Finance must transfer to the RSRA any unexpended and unencumbered appropriations plus any revenues in excess of budget estimates so as to reach 10% of budgeted revenues. However, if the balance in the RSRA equals or exceeds 10% of the General Fund revenue budget, the Director cannot transfer funds in excess of 10% except upon the approval of the County Executive and the County Council. If a deficit, due to a revenue shortfall, exists in the General Fund at the close of any fiscal year, the Director must notify the County Executive and the County Council of the deficit and request a transfer of funds from the RSRA. The sum to be transferred to the appropriate revenue account may not exceed the amount of the deficit. Beginning in June 2001, the Director must also transfer to the RSRA an amount equivalent to the investment income earned by the Account during the preceding fiscal year.

Funds in the account may not be utilized for any other purpose without the specific recommendation of the County Executive and the approval of a majority plus one (5 of 7 members) of the County.

# BALTIMORE COUNTY'S BUDGETING PROCESS





## BUDGET BASIS

The fiscal year of the county government begins on July 1 and ends on June 30. All unexpended and unencumbered appropriations in the General Fund and the Liquor License Fund, remaining at the end of the fiscal year shall lapse into their respective fund accounts in the County treasury. Appropriations in other operating budget funds, such as the Gift and Grants Fund and the Economic Development Loan Fund, do not lapse at the end of a fiscal year. Appropriations to capital projects do not lapse until the project is completed or it is abandoned. Any capital project stands abandoned if 3 fiscal years elapse without any expenditure or encumbrance.

Baltimore County budgets are prepared on the modified accrual basis of accounting and reflect encumbrance accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available. Property, service and income taxes, developers' assessments, interest income and various intergovernmental revenues comprise the significant revenues susceptible to accrual. Accrued service and income taxes relate solely to amounts held by or due to agents for the County as of year-end. Other accrued revenues represent measurable amounts related to current or prior periods, which will be received within sixty days. Real property taxes receivable greater than one year old and personal property taxes receivable greater than two years old are fully provided for in an allowance for uncollectible accounts. Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

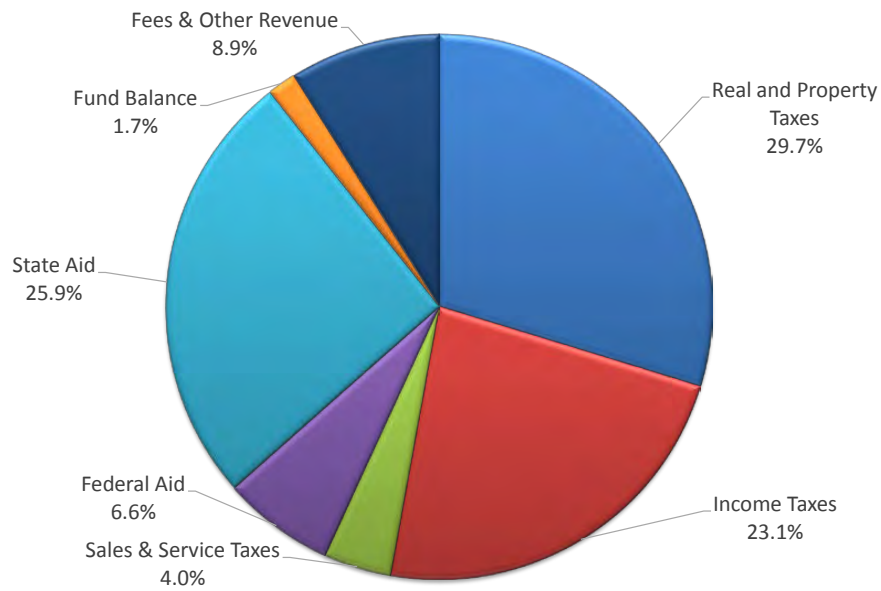
Encumbrance accounting is employed as an additional modification of the accrual basis of accounting. Purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Expenditures, other than principal and interest on long-term debt and employee annual vacation and sick leave, are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Expenditures for annual leave are recorded when paid.

The use of a system of encumbrances is one way that the County's budget basis differs from its accounting basis. The accounting basis adheres to Generally Accepted Accounting Principles (GAAP), which requires encumbrances outstanding at year-end to be reported as reservations of fund balances and not as expenditures. Encumbrances are reported with expenditures in all budgetary basis statements. Another GAAP adjustment not recorded in budgetary basis statements is the net change in the reserve for inventories and impress funds.

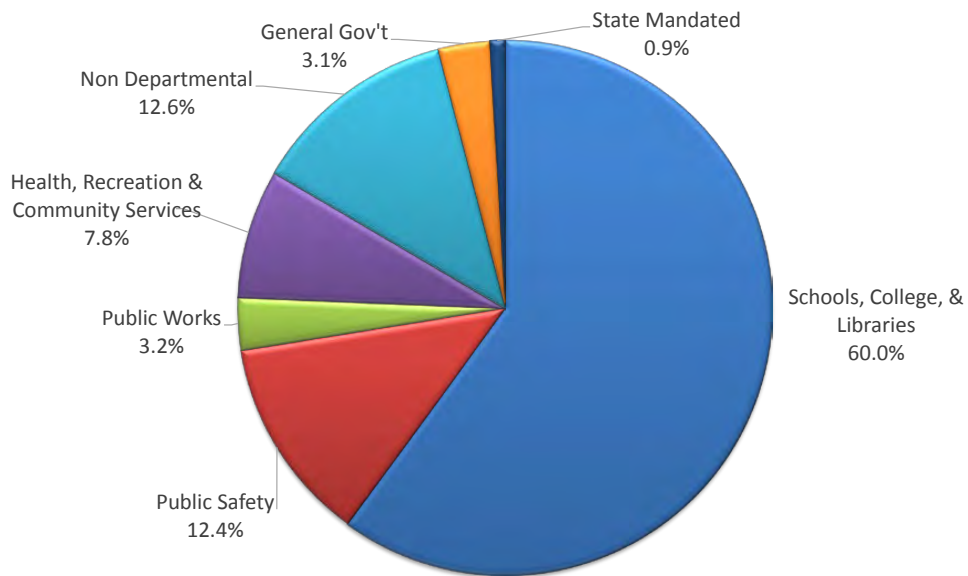
The modified accrual basis of accounting is used by the governmental funds, but the accrual basis of accounting is utilized by the proprietary funds. The measurement focus of these funds is the determination of net income and financial position. Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements that the Financial Accounting Standards Board issued after November 1989 for its proprietary fund types.

**BALTIMORE COUNTY TOTAL FY 2021 OPERATING BUDGET AT A GLANCE**  
**\$ 3.510 BILLION**

**WHERE THE MONEY COMES FROM**



**WHERE THE MONEY GOES**



## BUDGET SUMMARY GOVERNMENT-WIDE - ALL FUNDS

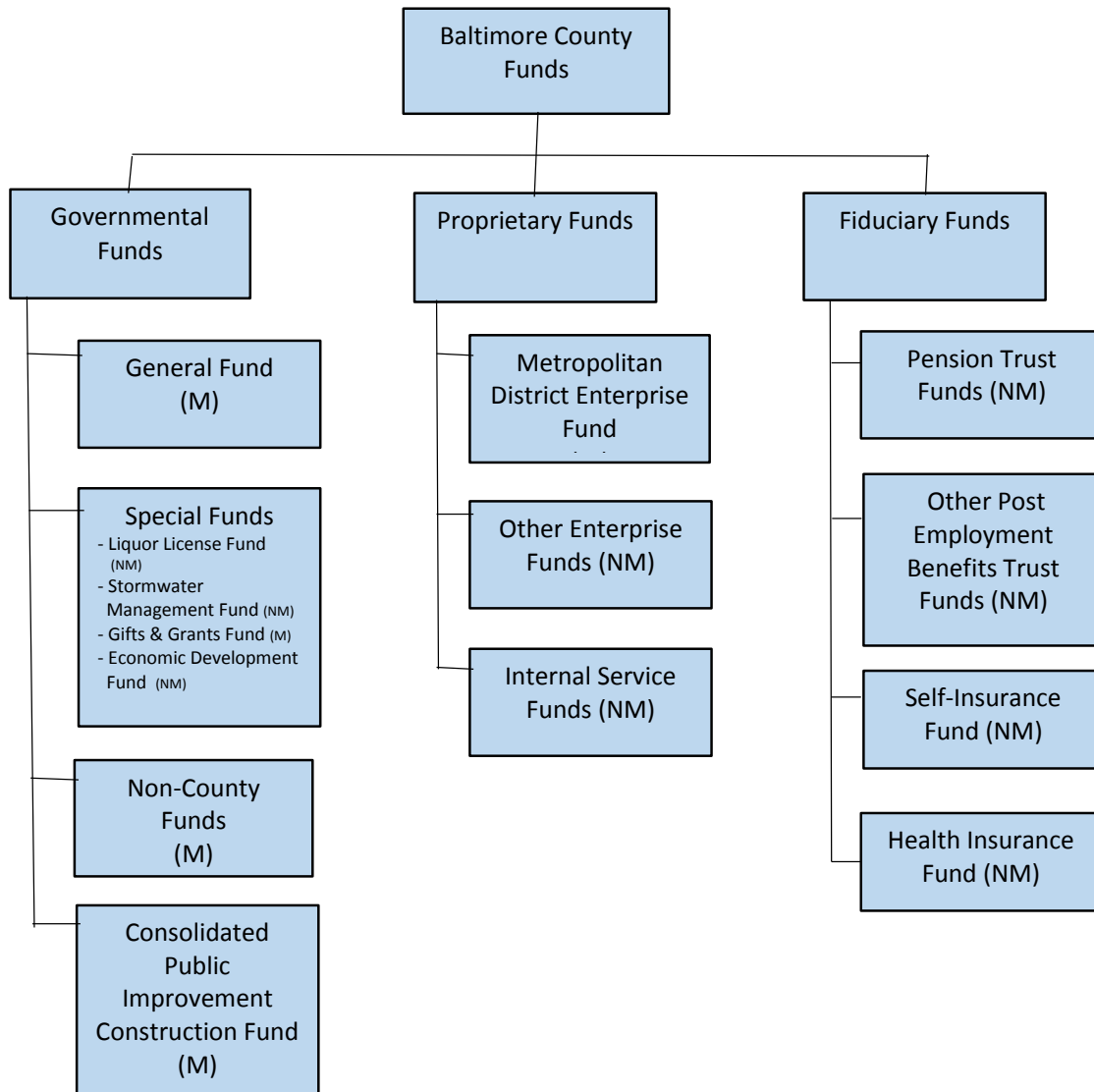
	Actual FY 2019	Adjusted FY 2020	Budget FY 2021
<b><u>FUNDING SOURCES</u></b>			
Property Tax	\$ 980,126,482	\$ 1,009,589,120	\$ 1,043,528,390
Income Tax	734,947,653	804,637,203	811,227,872
Sales & Service Taxes	159,000,339	144,409,945	139,612,060
State Aid	801,663,366	867,926,076	909,570,168
Federal Aid	193,783,589	373,986,725	233,229,526
Fees & Other Revenue	626,575,687	629,674,144	635,259,974
Appropriation drawn from (surplus added to) Fund Balances	(31,599,092)	99,592,200	84,821,249
TOTAL SOURCES	<u>3,464,498,024</u>	<u>3,929,815,413</u>	<u>3,857,249,239</u>
<b><u>EXPENDITURES</u></b>			
Department of Education	\$ 1,692,067,765	\$ 1,820,199,632	\$ 1,860,358,895
Department of Public Works	317,776,132	395,859,609	404,442,475
Community College	256,725,102	262,355,627	256,652,768
Police Department	221,361,563	249,445,472	264,293,157
Insurance <sup>(a)</sup>	91,046,715	110,818,915	119,221,244
Debt Service <sup>(b)</sup>	127,668,347	128,079,411	131,005,861
Retirement and Social Security <sup>(a)</sup>	142,873,189	151,936,366	158,297,870
General Government	106,484,363	257,738,491	110,178,667
Fire Department	103,371,161	109,626,130	111,522,743
Housing Office	74,459,197	81,677,982	85,437,677
Capital Projects - PAYGO <sup>(b)</sup>	40,537,832	38,250,808	21,643,530
Department of Health	61,298,661	83,877,291	91,063,264
Department of Libraries	40,768,736	42,755,621	43,138,734
Department of Corrections	42,892,338	44,430,557	44,590,206
State Mandated Agencies	28,949,809	31,156,971	31,684,446
Department of Aging	14,882,746	17,296,973	15,953,104
Department of Social Services	14,958,885	16,991,176	22,395,563
Department of Recreation and Parks	14,615,304	16,283,944	15,873,574
Emergency Communications Center	14,026,513	15,316,168	15,762,721
Economic & Workforce Development	24,738,791	14,516,411	12,195,860
Environmental Protection & Sustainability	5,801,273	6,426,634	6,555,643
Community Development Grants	7,550,643	10,633,378	9,374,778
All Other Agencies	19,642,959	24,141,846	25,606,459
TOTAL EXPENDITURES	<u>\$ 3,464,498,024</u>	<u>\$ 3,929,815,413</u>	<u>\$ 3,857,249,239</u>

(a) Does not include the fringe benefit cost of the component units.

(b) Debt Service and PAYGO funding included in the budgets of these components units is restated in this table as part of the general County programs.

## GOVERNMENT-WIDE FUND STRUCTURE

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the County uses to keep track of specific sources of funding and spending for a particular purpose. The County's funds are divided into three categories – governmental, proprietary, and fiduciary – and use different budgeting approaches. Each category is composed of major (M) and non-major funds (NM). GASB Statement 34 states major fund reporting entails reporting the largest or most significant fund individually in their own columns, while reporting the smaller, less significant funds (non-major funds) together in a single column. Governments also may report other governmental funds that do not meet these criteria as major if they believe it is important to do so for the benefit of their report users.



### **Governmental Funds**

Most of the County's basic services are reported in the governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for future spending. The General Fund and certain Special Funds are considered major funds and are included in the County's Operating Budget. The General Fund is the County's general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. Special Funds account for dedicated revenues and a number of gifts and grants awarded to the County that are not accounted for in another fund.

Non-County Funds are considered major and are reported in Government-wide comparisons because they must receive spending approval from the County Council. Yet, they are not included in Operating Budget comparisons because they do not pass through the County treasury. Instead, these state/federal grants, tuition, and fees are paid directly to the components units, i.e., Public School, Community College, and Library.

The Consolidated Public improvement Construction Fund is a major fund reported in the County's Capital Budget. The fund accounts for the acquisition or construction and related financing sources for capital facilities of the primary government and for capital contributions made to the County's component units for their capital facilities. Bond proceeds are recorded here, not in the General Fund.

### **Proprietary Funds**

Certain activities of county government operated as an on-going business enterprise, supporting itself solely by charging its customers for the services provided and not limited by fiscal year constraints. These Proprietary Funds are divided into Enterprise Funds (services to outside customers) and Internal Service Funds (services to other agencies within the County). Enterprise Funds are included in government wide comparisons, but are not included in other budget totals because they are not subject to County Council appropriation. Internal Service Funds are not included separately in the government wide comparisons because their expenditures are already included in the appropriations of individual agencies.

The Metropolitan District Enterprise Fund is a major self-supporting enterprise fund which provides for the maintenance and operation of the water and sewer system. Prior to Fiscal Year 2002, this activity was treated as a Special Fund appropriation rather than an enterprise. Therefore, it is important to include it in government wide comparisons in order to maintain a historical perspective. Other Enterprise Funds from the Baltimore County Public Schools and the Community College of Baltimore County are considered non-major funds.

Internal Service Funds are not included in the County's Operating or Capital Budgets. These funds account for the operation of a motor pool of passenger vehicles and light duty trucks, a printing facility and a self-insurance program for workers' compensation; general and auto liability insurance; and employee health insurance. The funds are considered non-major.

### **Fiduciary Funds**

The Operating Budget excludes fiduciary fund activities and balances because these assets are restricted in purpose and do not represent discretionary assets of the County to finance its operations.

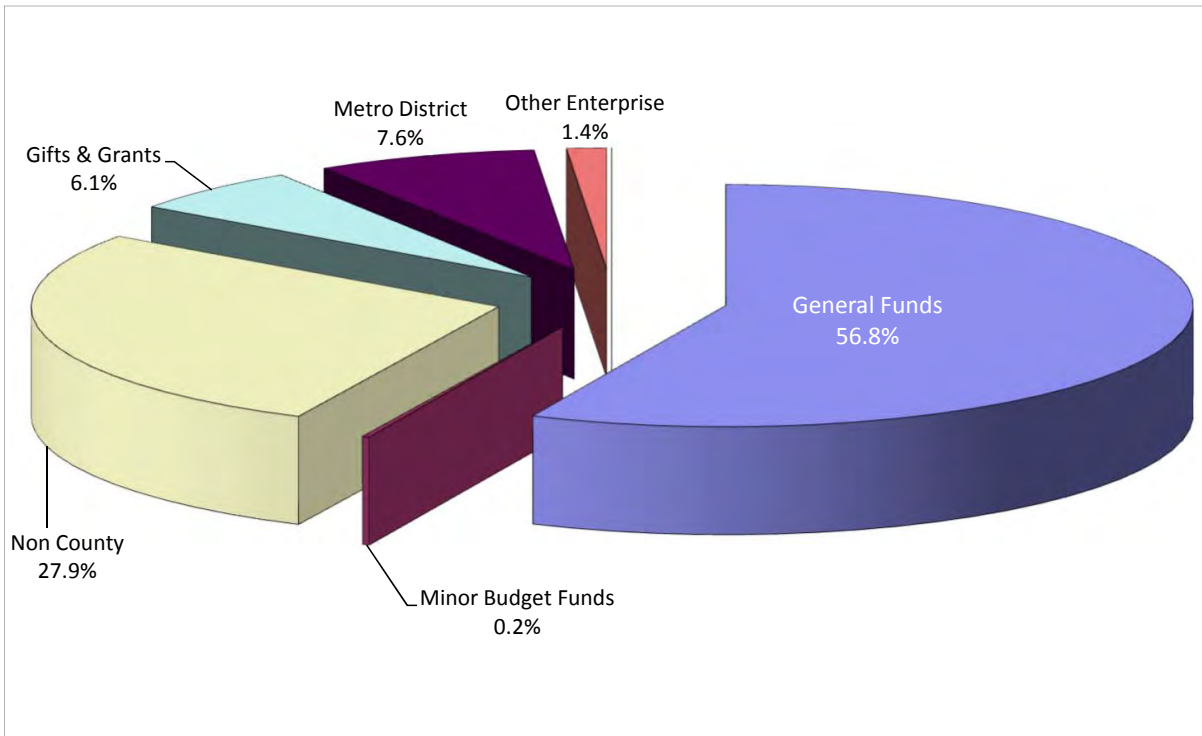
The County is the trustee for its employees pension plans and the post employment healthcare benefits plan. The Pension Trust Funds account for the accumulation of assets to be used for pension benefit payments to qualified employees. The Other Post Employee Benefits (OPEB) Trust Fund accounts for the accumulation of assets to be used for healthcare and life insurance benefit payments to qualified retirees.

The Health Insurance and Self Insurance funds pay expenses related to health, property, workers compensation, automobile and general liability self-insurance for Baltimore County, component unit employees and County Property. The funds are considered non-major.



## FY 2021 TOTAL GOVERNMENT-WIDE OPERATIONS BY FUND

The Operating Budget is supported by specific Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, Special Funds, and Non-County Funds. Special Funds include the Liquor License Fund, the Gifts and Grants Fund, and the Economic Development Financing Fund. Proprietary Funds include the Metropolitan District Enterprise Fund, the School Food Service Fund, and the College Book Store Fund.



	<u>Actual FY 2019</u>	<u>Revised FY 2020</u>	<u>Budget FY 2021</u>
<b><u>GOVERNMENTAL FUNDS</u></b>			
General Fund	\$ 2,048,412,122	\$ 2,165,505,849	\$ 2,189,835,582
Special Funds			
Liquor License Fund	714,456	730,958	771,397
Stormwater Management Fund	-	-	-
Gifts & Grants Fund	160,219,579	351,272,685	235,802,504
Economic Development Fund	21,990,192	10,836,192	8,836,192
Non County Funds	970,740,296	1,057,555,639	1,074,553,653
TOTAL OPERATING FUNDS	3,202,076,645	3,585,901,323	3,509,799,328
<b><u>PROPRIETARY FUNDS</u></b>			
Metropolitan District Enterprise Fund	211,238,935	290,547,764	294,443,541
Other Enterprise Funds	51,182,444	53,366,326	53,006,370
TOTAL GOV-WIDE OPERATING FUNDS	<u>\$ 3,464,498,024</u>	<u>\$ 3,929,815,413</u>	<u>\$ 3,857,249,239</u>

**FY 2021 BUDGET BY MAJOR EXPENDITURE CATEGORIES**

<b>AGENCY</b>	<b>PERSONNEL SERVICES</b>	<b>* FRINGE BENEFITS</b>	<b>OTHER OPERATING</b>	<b>LAND, BLDG &amp; OTHER IMPROV.</b>	<b>INTEREST PAYMENTS</b>	<b>TOTAL</b>
OFFICE OF COUNTY EXECUTIVE	1,013,685	0	75,797	0	0	1,089,482
CIRCUIT COURT	5,740,322	652,000	1,588,050	0	0	7,980,372
ORPHANS COURT	271,624	0	16,510	0	0	288,134
BOARD OF ELECTIONS	1,546,981	0	4,297,549	0	0	5,844,530
OFFICE OF BUDGET AND FINANCE	7,541,453	350	1,231,145	0	0	8,772,948
ADMINISTRATIVE OFFICER	2,863,561	0	316,250	1,500	0	3,181,311
DEPARTMENT OF CORRECTIONS	28,452,884	150,968	15,845,354	141,000	0	44,590,206
STATE'S ATTORNEY	9,991,176	240,535	846,874	0	0	11,078,585
VEHICLE OPERATIONS/MAINTENANCE	0	0	468,077	0	0	468,077
OFFICE OF LAW	4,103,073	0	271,991	0	0	4,375,064
DEPARTMENT OF PLANNING	3,088,360	0	125,425	0	0	3,213,785
OFFICE OF HUMAN RESOURCES	2,883,634	0	889,896	0	0	3,773,530
EMERGENCY COMMUNICATIONS CENTER	13,366,934	0	2,395,787	0	0	15,762,721
POLICE DEPARTMENT	225,077,253	1,194,177	32,641,321	5,380,406	0	264,293,157
FIRE DEPARTMENT	92,467,642	86,945	17,521,526	1,446,630	0	111,522,743
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	10,216,249	0	2,115,788	0	0	12,332,037
COUNTY SHERIFF	5,014,369	0	446,770	0	0	5,461,139
BOARD OF LIQUOR LICENSE COMMISSIONERS	567,510	134,987	68,900	0	0	771,397
PROPERTY MANAGEMENT	13,119,027	24,625	23,324,496	317,000	0	36,785,148
DEPARTMENT OF HEALTH	39,077,374	7,501,629	44,439,954	44,307	0	91,063,264
DEPARTMENT OF SOCIAL SERVICES	11,335,572	2,075,446	8,953,052	31,493	0	22,395,563
COMMUNITY COLLEGE OF BALTIMORE COUNTY	114,210,946	30,160,865	96,793,255	1,547,897	13,939,805	256,652,768
DEPARTMENT OF AGING	8,652,113	1,867,914	5,433,077	0	0	15,953,104
DEPARTMENT OF EDUCATION	1,110,073,363	357,695,416	305,106,190	19,612,257	67,871,669	1,860,358,895
DEPARTMENT OF LIBRARIES	24,223,315	6,959,672	11,845,747	110,000	0	43,138,734
COOPERATIVE EXTENSION	70,752	0	189,537	0	0	260,289
DEPARTMENT OF RECREATION & PARKS	14,076,229	330,620	1,355,245	111,480	0	15,873,574
DEBT SERVICE	0	0	105,000	0	130,900,861	131,005,861
RETIREMENT & SOCIAL SECURITY	0	158,297,870	0	0	0	158,297,870
DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	5,790,359	199,831	565,453	0	0	6,555,643
INSURANCE	0	110,857,203	8,364,041	0	0	119,221,244
RESERVE FOR CONTINGENCIES	0	0	1,000,000	0	0	1,000,000
COUNTY COUNCIL	2,463,200	0	233,218	15,000	0	2,711,418
COUNTY AUDITOR	1,627,015	0	51,045	1,000	0	1,679,060
BOARD OF APPEALS	240,348	0	10,500	0	0	250,848
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	1,729,217	162,954	9,903,689	0	0	11,795,860
LOCAL MANAGEMENT BOARD	299,807	115,951	2,267,199	1,300	0	2,684,257
HOUSING OFFICE	3,524,870	2,071,915	79,691,850	149,042	0	85,437,677
CONTRIBUTION TO CAPITAL BUDGET	0	0	0	21,643,530	0	21,643,530
ORGANIZATION CONTRIBUTIONS	0	0	5,848,709	0	0	5,848,709
LOCAL SHARE	0	0	9,849,787	0	0	9,849,787
COMMUNITY DEVELOPMENT	1,648,039	682,131	7,039,608	5,000	0	9,374,778
OFFICE OF INFORMATION TECHNOLOGY	18,867,541	1,500	12,386,818	0	0	31,255,859
DEPARTMENT OF PUBLIC WORKS	58,558,084	430,587	236,245,640	216,500	108,991,664	404,442,475
OFFICE OF ETHICS & ACCOUNTABILITY	270,000	0	11,100	9,000	0	290,100
WORKFORCE DEVELOPMENT	2,866,468	1,282,876	2,474,362	0	0	6,623,706
<b>TOTAL</b>	<b>\$1,846,930,349</b>	<b>\$683,178,967</b>	<b>\$954,651,582</b>	<b>\$50,784,342</b>	<b>\$321,703,999</b>	<b>\$3,857,249,239</b>

\* Most fringe costs are centralized with no distribution of charges to individual agencies.



## OPERATING BUDGET OVERVIEW

The Fiscal Year 2021 General Fund Operating Budget of \$2,189,835,582 is an increase of 1.12%, or \$24 million, from the adjusted FY 2020 budget. The budget's on-going spending is under the guideline established by the Spending Affordability Committee (SAC). Under SAC guidelines, the budget (excluding capital / one-time items as well as matching funds for grants) could grow by 4.05%. The basic growth factor allowed under the SAC guidelines reflects estimated personal income growth in Baltimore County.

Tax Rates remain unchanged in the FY 2021 Budget. The Income Tax rate is 3.2% and Real and Personal Property Tax rates remain \$1.10 and \$2.75 per \$100 of assessed value. The Homestead Assessment Growth Cap continues to be 4%. No new sources of revenue were included in the budget.

The FY 2021 budget includes a 2% COLA for County employees effective June 30, 2021 as well as funds for salary increments and longevities. Due to anticipated declines in revenue from the COVID-19 pandemic, a maintenance of effort level budget was submitted for Baltimore County Public Schools that funded a 1% COLA effective July 1, 2020 but no step increases.

The FY 2021 operating budget includes Maintenance of Effort (MOE) funding for the Baltimore County Public Schools. Ten school counselors to provide more targeted support to address students' academic and social-emotional needs, as well as 10 half time social worker positions to support the increased need at the elementary school level for mental health concerns and social and emotional needs. The budget also includes the addition of 15 special education bus attendants and additional custodial and grounds support to for additional students and square footage. Finally, 90.5 staff development teachers were moved back into classrooms to meet needs for projected enrollment growth of 1,572 students.

The FY 2021 capital budget includes a Pay-As-You-Go (PAYGO) contribution of \$59.8 million. The FY 2021 operating budget includes General Fund contributions to the capital budget of \$21.6 million, with the remaining PAYGO funds consisting of the Stormwater Waiver Fees, Local Open Space Waiver Fees, Reforestation Waiver Fees, Agricultural Transfer Tax, and Debt Premium.

The County's enterprise funds include the Public Schools Food Service Fund, the Community College Auxiliary Fund, and the Metropolitan District Water & Sewer Fund Enterprise. These funds are business-type activities that establish fees and charges designed to make the funds self-supporting. Enterprise funds are not appropriated in the Operating Budget, but are included for information purposes to provide a complete picture of this government's total finances.

For FY 2021, the Total Operating Budget (which includes the General Fund, the Gifts & Grants Fund, direct State aid to the Board of Education and Community College, etc.) totals \$3,509,799,328. It reflects a -2.1% decrease from the adjusted FY 2020 appropriation. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$3,857,249,239, a -1.85% decrease from the adjusted FY 2020 level.

## **BUDGET OBJECTIVES**

The County had three major objectives it would attempt to achieve while formulating the FY 2021 budget: 1) Fund the labor agreements with all bargaining units that include wage enhancements as well as adjustments to employee retirement contribution rates, 2) Continue a minimum 10% target level at which to maintain General Fund Balance with increased emphasis on OPEB funding, and 3) Infuse millions of dollars into a capital program to reduce the need to issue debt for capital projects. In addition to these General Fund objectives, the County would need increases in the Metropolitan District fee rates to gain stability for the Metro Fund and the County in general. As formulation of the FY 2021 budget came to a close, a fourth objective of preparing and responding to the health and economic crisis created by the COVID-19 pandemic became a necessity.

The County budget includes a 1% Cost of Living Adjustment (COLA) for County teachers and support personnel effective July 1, 2020 but due to fiscal concerns related to the ongoing COVID-19 pandemic and a Maintenance of Effort level budget, step increases for Baltimore County Public Schools were not funded. The FY 2021 budget also deferred a 2% COLA for County employees until June 30, 2021. Over the past five years, the County has funded more than 10% in cost of living adjustments for employees, with no furloughs or layoffs, with none anticipated in FY 2021.

Beginning in 2007, the County moved aggressively to fund its Other Post Employment Benefits (OPEB) obligations. In the FY 2015 budget the County, for the first time, fully met its Annual Required Contribution (ARC); however, the emphasis by one major bond rating house on full funding of the OPEB liability has waned while placing more focus on the size of a jurisdiction's General Fund Balance. This emphasis change resulted in the County contributing less to the OPEB fund and drawing down its fund balance. In light of the fiscal impacts of the COVID-19 pandemic, the County will continue to fund OPEB at \$35 million in FY 2021 but will increase contributions beginning FY 2022 to reflect its renewed attention to fund these future commitments.

In analyzing Public School enrollment projections through the year 2024, it was apparent that additional elementary school seats would be needed throughout the County in all five school zones. Baltimore County has had the second oldest stock of school buildings in the State. Many of the elementary schools are small, costly to maintain, and make the aforementioned space and air-conditioning concerns problematic. By the consolidation of older, small schools and replacing them with larger, air-conditioned schools, the County will achieve that objective over a ten year period. The Schools for Our Future Initiative will invest over \$1.3 billion in schools construction funds of the ten year period of 2011 – 2024. The Adopted FY 2021 Capital Budget shows an allocation of \$17.9 million to school projects and a six-year plan totaling over \$617 million.

The Metropolitan District Fund is a self-sustaining fund that is not part of the County's operating or capital budget. Failure to maintain adequate revenue in the fund to support the County's construction projects would lead to a downgrade of Baltimore County by the bond rating agencies and the loss of its triple AAA bond rating. Since 2005, the County's \$1.5 billion consent decree with the federal government has driven operating costs up. Also, the County has issued \$1.7 billion in bonds over the past twelve years to address Metro Capital Budget needs. In order to meet these growing costs, Metropolitan District Charges for water and sewer service and water distribution increased by 4%, 3%, and 10%, respectively.

The onset of the COVID-19 pandemic necessitated quick response to a rapidly changing fiscal environment. The FY 2021 Budget Message included a general fund revenue write-down of \$40 million and acknowledged additional write-downs could be necessary as the situation evolved and the impacts of the pandemic became clear. The Office of Budget and Finance wrote down its revenue forecast again prior to the FY 2021 Budget Adoption by an additional \$69.3 million in FY 2021 and \$63.2 million in FY 2020.

## **ECONOMIC OUTLOOK**

In February 2020 Baltimore County was anticipating a healthy economic outlook. The Office of Budget and Finance and Spending Affordability Committee staff had reached a consensus on all estimates and in its February report the Committee anticipated strong general fund revenue growth of 5.9% in FY 2020 followed by 2.3% in FY 2021. In an April letter to the County Executive the Committee's Chairman and Baltimore County Council Member Tom Quirk stated "The job market was vigorous, and residential realtors were planning for a strong spring buying season. Despite some risks for a "less severe" recession that could be looming later this year or next, the future seemed bright."

The Spending Affordability Committee's consultant, Sage Policy Group, Inc. predicted that Baltimore County personal income would grow 4.16% in FY 2020, slightly below its Maryland personal income growth forecast of 4.33%. The forecast reflected the third year of growth exceeding 4% since pre-recession growth of 5.27% in FY 2007, although it was slightly below the estimated growth of 4.35% for FY 2019. For FY 2021, the consultant predicted decelerated growth in both County (3.90%) and the State (4.00%)

The Committee further reported that employment had increased by 2.5% among Baltimore County residents, by 2.0% among Maryland residents, and by 1.6% nationally on an annual average basis from CY 2018 to CY 2019 – the tenth consecutive increase for the State and the ninth consecutive increase for the county and the nation. Employment growth in the State and County accelerated notably during CY 2019, exceeding the pace of growth in the labor market, and was the primary contributor to modest unemployment rate decreases. Baltimore County's and Maryland's unemployment rates reached their

lowest levels since prior to the most recent recession, hitting 3.0% in December 2019 and averaged 3.7% and 3.6%, respectively, for all of CY 2019.

Long-term, the economy was expected to be impacted by a several factors. The number of Boomers retiring at the top of the salary scale to be replaced by a wave of Millennials would cause a short-term loss of productivity. Although this wave of Millennials entering the labor market would contribute to good employment growth, it would also mean assumptions of lower employment growth rates in the future as the number of Millennials leveled off. The pace of inflation was receding between 2011 through 2014 but had gradually increased near the Federal Reserve's target of 2%. In relation to durable goods an increase in inflation would have a direct impact on increasing sales and tax collections. However increasing inflation comes with the risk of the Federal Reserve tightening its monetary policy which if overdone could slow broader growth in such a way that the economy could falter.

Just weeks later, it became clear that the short and long range economic forecasts utilized for the FY 2021 budget formulation and spending affordability would no longer be relevant in a COVID-19 environment. By mid-March all Baltimore County Public Schools were closed and the County Executive had issued a series of orders and declarations regarding the COVID-19 pandemic precluding gatherings or events with ten or more people and restricting the operations of certain businesses in the County. Many businesses and retail establishments in Maryland, including the County, closed or reduced business activity. At the State Board of Revenue Estimates vote on FY 2020 and 2021 revenue, Comptroller Franchot stated "Without question, this is an unprecedented and highly volatile situation and each and every day entities within the public and private sectors make adjustments that impact our financial markets, consumer behavior and our way of life. Obviously we don't know how long this pandemic will last or how much worse it will get, so at this point it is not possible to assess the full impact of this pandemic on our state." In April the State's Bureau of Revenue Estimates outlined a potential shortfall of approximately \$2.8 billion during the final quarter of Fiscal Year 2020 that included a 22% decline in withholdings and a 59% loss in sales tax. Unemployment claims of 240,000 that had taken a period of 26 weeks to reach in the early 90s and 38 weeks during the Great Recession took only a period of 3 weeks to reach during the pandemic.

Unlike the great recession, the economic crisis being created by the COVID-19 pandemic is caused by a shock in supply versus a shock in demand. Therefore, the initial stage of the economic recovery is expected to be sharp as businesses open and people return to work. The FY 2021 Budget assumes strict stay at home orders through the end of June 2020, with reopening and recovery beginning in July. However, the future of the County's economy remains uncertain and will be highly dependent on factors such as the length of the pandemic, the availability and success of Federal Stimulus programs, and future vaccine development.

## FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

### Education

#### Baltimore County Public Schools

The FY 2021 budget for Baltimore County Public Schools (BCPS) is an increase of (\$40.2 million) or 2.21% over the FY 2020 budget. Although the county has exceeded maintenance of effort (MOE) levels by an average of 2% for the past six fiscal years, anticipated fiscal constraints resulting from the COVID-19 pandemic necessitated a maintenance of effort level budget for FY 2021. BCPS is made up of approximately 18,496 employees including 9,628 teachers with salaries and wages of more than \$1.1 billion. The FY 2021 budget included a 1% COLA for teachers effective July 1, 2020 however step increases were not funded at the MOE level.

In FY 2021 the county is funding an additional ten school counselors to provide more targeted support to address students' academic and social-emotional needs, as well as ten half time social worker positions to support the increased need at the elementary school level for mental health concerns and social and emotional needs. The budget also includes the addition of 15 special education bus attendants and additional custodial and grounds support to for additional students and square footage. Finally, 90.5 staff development teachers were moved back into classrooms to meet needs for projected enrollment growth of 1,572 students.

Non recurring costs excluded from BCPS maintenance of effort calculations in future years included \$2.8 million in the FY 2021 budget which will primarily be utilized for equipment needs such as servers at 40 elementary schools, school safety radios, UPS (un-interruptible power supply units), and replacement of the primary enterprise backup system at the Towson data center and disaster recovery center.

Actively addressing the aging infrastructure of our schools is also a priority. In FY 2020 the county provided funding for the creation of a 10 year school construction plan. This plan will help the schools and county government strategically plan major repairs and infrastructure improvements. The first phase released September 2020 will focus on recommendations for high schools. The second phase focusing on all remaining schools, centers, and programs is scheduled to be complete in May 2021 with a final report expected in fall of 2021.

#### Community College of Baltimore County

The Community College of Baltimore County (CCBC) is comprised of three diverse campuses and three extension centers that serve over 26,826 credit and 32,319 non-credit students with a robust array of transfer and career programs and services. The FY 2021 operating budget totals \$256,652,767, which represents a \$2.98 million increase in county funding.

This FY 2021 Operating Budget continues to reflect CCBC's Economic Stabilization and Enrollment Stabilization initiatives, which were implemented to address enrollment declines that typically occur during an improving economy. Although the preferred revenue model for community colleges is 1/3 support provided by local government, 1/3 support provided by state government and 1/3 support provided by student tuition and fees, CCBC's primary revenue stream comes directly from student tuition and fees which comprises 41% of CCBC's Operating budget. During the development of the FY 2021 Operating budget, CCBC continued to build on the Economic and Enrollment Stabilization agendas which were formalized as cornerstones in the CCBC 2022 Strategic Plan, "Rethink What's Possible: Unleashing the Power of Potential".

The Enrollment Stabilization priority will provide enhanced customer service to students in order to recruit and retain diverse audiences. In addition, CCBC will continue to expand CCBC online through active marketing and communication campaigns. Coupled with these efforts, the Economic Stabilization agenda will continue to pursue operational and technological efficiencies, optimize space utilization, build internal and external partnerships, enhance advocacy efforts, enhance environmental sustainability efforts, and generate new income streams. CCBC's other strategic priorities include credit and continuing education integration to better serve all students as well as providing transformational academics in the form of cutting-edge market-viable academic programming.

With the ever changing landscape of higher education, the role of the community college has also had to adapt. CCBC recognizes the need to serve a diverse population of students who require flexibility in instructional modalities and frequently developmental coursework. CCBC is committed to successful completion, student-centered course schedules, and guiding the transition to college and careers. CCBC is working to attract specialized populations such as the military connected, Early College High School, reverse transfer and articulation, international and online students. CCBC is also committed and grateful to the ongoing partnership with Baltimore County in the Baltimore County College Promise program. The focus on these populations will enable CCBC to diversify enrollment-related revenues while also continuing to seek cost-containment opportunities.

The 2021 Adopted Operating Budget continues to demonstrate CCBC's commitment to remain cost effective relative to all community colleges within Maryland. One measure of cost efficiency is the expenditure or cost per full-time equivalent (F.T.E.) student. For FY 2018, the last year for which comparative data is available, CCBC's cost per FTE student was the fourth lowest among the 16 Maryland community colleges and 11% below the state-wide average cost per FTE student, a trend that has been realized since FY 2005.

## **Public Safety**

The Baltimore County Police Department is the 4th largest in the State and 19th largest in the nation. In FY 2017 the County began a new initiative to combat substance abuse and the Police are an integral part of the plan. With the rise of heroin-related overdose deaths the police began carrying the life-saving medication Narcan. Every Baltimore County patrol officer is now trained in the use of this lifesaving medication. In addition to the integration of Narcan the police department now assigns a full time narcotics investigator to every fatal overdose case. Further a Heroin Coordinator position is utilized to collate and share related data across the state. Partnerships with the Baltimore County Health Dept. have been enhanced. Police members now sit on monthly review committees and make case referrals for possible peer counselor intervention when suspected cases arise.

Overall crime continues to decline in Baltimore County, and clearance rates still exceed both State and national standards. Baltimore County continues to explore strategies and technologies that enhance transparency.

Completed in September 2017, the Body Worn Camera program deployed devices on 1,435 of the County's 1,906 Police officers. In FY 2017 the County requested the Maryland Coalition against Sexual Assault to conduct an independent review of the County's response to sexual assault allegations and make recommendations. As a result the Police implemented an immediate change in policy, and now every individual reporting a 2nd degree sexual assault will be personally interviewed by a detective in the Special Victims Team. The Department expanded those recommendations and, at the behest of County Executive John Olszewski, Jr., formed a Sexual Assault Investigations Task Force. Comprised of a diverse array of talented and knowledgeable individuals who understand the sensitivity and complexities of sexual assault investigations, the Task Force will review current investigation and prosecution policies, practices, and training related to sexual assault investigations conducted by the Baltimore County Police Department. The goal is to ensure that sexual assault investigations and the detectives who perform them are guided by national best practices. The investigations should be victim-centered and trauma-informed. Early on, the Task Force identified an urgent need to create an interview space designed specifically for victim interviews, a space that is warm and inviting as opposed to an interrogation room which is small and sterile. The Department anticipates increasing the number of detectives assigned to the Special Victims Unit to lessen the detective-case ratio and also focus on cold case investigations.

Human trafficking also remains a priority. Detection and assistance for victims coupled with arrest and prosecution of suspects are the two prongs of the priority effort. Several members hold ad hoc credentials with federal task force groups that investigate these crimes and share information and equipment. Operations routinely target venues such as hotels, massage parlors and on-line ads to uncover human trafficking in those common areas.

The Baltimore County Police Department continues to enhance its transparency and communication with citizens. This enhanced communication includes the award winning iWatch Public Safety News Blog, which includes news from each of the County's ten police precincts. The Department also uses social media including Facebook, YouTube, Instagram and Twitter for a variety of updates, recruiting efforts and crime trends. Social media has been used to include GeoTagging technology to recruit applicants interested in law enforcement. YouTube has been bolstered with five new recruiting videos focused on hiring veterans. These professionally developed videos highlight current veteran officers in hopes to recruit more military members. Videos showcasing specialized units and a day in the life of a recruit are slated for the near future.

The FY 2021 budget also includes approximately \$3 million for significant enhancements to the County's public safety plan that will support initiatives such as a Real Time Control Center, foreign language stipends, recruitment incentives, as well as Police tasers and 4 additional K-9 dogs. The budget also incorporates more than \$250,000 in funding for implicit bias training and revised applicant testing to demonstrate the County's commitment to equity in policing and staffing.

The FY 2021 budget reflects the fourth full year of the County's new emergency medical transport billing initiated with the cooperation of the Baltimore County Volunteer Firemen Association. With projected FY 2021 revenue of \$26.5 million, a broader, deeper commitment has been made to Baltimore County's volunteer fire and EMS companies including a 4% percent increase in funding over the current operating budget.

To address infrastructure repair and replacement at existing career fire stations and facilities, Baltimore County included \$3 million in the capital budget.

When it comes to fighting fires, aiding the trapped or injured and saving lives, Baltimore County has one of the best-prepared and best-equipped fire departments in the nation. Millions of dollars have been allocated in recent years for new fire apparatus and specialized tools to help firefighters and EMS personnel do their jobs. All firefighters have been recently trained in new best practices for fire suppression, and the Fire Department promoted or hired 56 new firefighters and EMTs to help meet the growing demand for emergency medical services in the county.

As Baltimore County's population becomes more diverse, the county remains committed to further diversify the public safety workforce. In order to remain successful, the rank and file, as well as the command staff, and first responders must reflect and understand the diverse population they serve. The Baltimore County Fire Department continues to be one of the nation's leaders in the employment of women, with a rate of 24 percent; making history in 2019 when, for the first time, a woman was promoted to the rank of Fire Chief.



## **Community Conservation and Preservation**

### **Social Safety Net**

The Department of Health and Human Services is the largest provider of social safety net activities for the County. Its mission is to promote the well-being of individuals and families through the provision of quality health and social services. The FY 2021 Adopted Budget includes more than \$110 million in its Health and Human Services Agencies' budgets. Although this amount includes a significant amount of federal and state funding, the County's overall commitment across all agencies includes more than \$38 million in County funds towards these worthy endeavors.

Health related services are wide ranging and address a myriad of issues including public health, care of pregnant women and children, care of disabled individuals, substance abuse, and mental health. The Department has also increased its efforts to combat the Opioid epidemic, securing funding from both the State and Federal government to assist in providing recovery housing, and substance abuse treatment programs. HHS also has partnered with the Baltimore County Detention Center to provide Medicated Assisted Treatments to inmates suffering with substance abuse dependency. Social Service functions are equally wide ranging and include services to vulnerable adults, care for abused and neglected children, provision of emergency resources to needy families and other services aiding families transitioning to self-sufficiency. More than \$27 million, of the previously mentioned \$38 million in County funds, has been budgeted in FY 2021 to address these issues. The agency recently moved to create the Housing and Community Development Program to provide oversight of the County's existing homeless shelters beginning in FY 2021.

In addition to Health and Social service functions, the County provides, as part of its FY 2021 commitment, more than \$13.7 million towards grants and contracts that provide for the homeless, public service grants serving County residents, development and support of housing opportunities in the County, and programs addressing domestic violence issues.

With over 20% of the County's population over 60 years old, the County recognizes the need to provide for not only the most basic needs of this population but also providing it with a means to stay vibrant, engaged, and productive in County life. This is accomplished through the operation of an extensive network of Senior Centers, assistance and referral programs, assisted transportation efforts, and programs designed to offer seniors the ability to volunteer or remain active in the employment world. Nearly \$7.7 million of County funds in FY 2021 is included in its overall commitment toward Social Safety Net activities funding senior related activities and programs.

## **Reinvesting in our Aging Infrastructure**

### **Physical Infrastructure and Public Works**

With over 2,700 miles of roads and more than 5,000 miles of water and sewer lines (much of it over the average 50-year life span) ensuring safety and reliability of these systems is a daunting challenge. The County continues each and every day to meet this challenge and provide superior service to its residents and keeping the County going strong.

County roadways are of vital importance to its livability, commerce, and connectivity. Substantial progress has been in resurfacing over the past several years. The County's commitment is on-going with nearly \$70 million in the six-year capital program FY 2021-2026 to resurface County roadways.

The County's work on the aging Metropolitan Water and Sewer system continues vigorously. The County continues with its inspection and repairs to its more than 3,000 miles of sewer lines, 120 pumping stations and 23 sewer sheds. In conjunction with these efforts to meet the requirements of the Consent Decree, nearly 200 miles of pipe, thousands of manholes and house connections have been relined and repaired. The County conducted 23 studies to end sewer overflows and oversaw \$1.6 billion in water and sewer projects.

The County continues its efforts to protect the natural treasure that is the County's environment with its street sweeping and recycling efforts. In 2019 1,279 tons of debris and pollutants were stopped before reaching the Chesapeake Bay thanks to an expanded street sweeping program. Additionally, thanks to the County's Single Stream Material Recovery Facility in Cockeysville, the County has processed over 530,000 tons of recyclables – since its inception in late 2014 through July 2020 – and generated nearly \$39 million in gross revenues during the same period.

In addition to these impressive efforts to repair and replace infrastructure, the County continues the Resiliency and Sustainability Project in the Capital Improvement Plan. Funded with nearly \$8 million in the six-year capital program FY 2021- 2026, the project will support activities to build and enhance resilience of infrastructure and natural features to promote long term sustainability, safeguarding of County assets and resources and the identification and implementation of strategies to address climate changes and its current and potential impacts on the County.

### **Telecommunications, Infrastructure, and Technology**

The Office of Information Technology (OIT) worked closely with the Administration and each department to identify and prioritize projects for fiscal year 2021 that will align with the County's Enterprise Strategic Plan, satisfy mandates and enhance public safety and welfare. The

majority of the FY 2021 Technology capital funds planned are to support the following IT initiatives.

In these uncertain times and the impact that COVID made upon how we safely educate our students, making sure each student has access to learning resources from their home or from a County facility was a top priority. In order to ensure that educational facilities, libraries, community centers, recreation and park, and public safety facilities are connected and deliver reliable high-speed data service, the FY 2021 Technology fund dedicated approximately \$1.1 million dollars for an additional phase of the Broadband Fiber Expansion project. This project continues to build on the success of the Inter County Broadband Network (ICBN) fiber project funded by the federal Broadband Technologies Opportunities Program grant, wherein we constructed over 160 miles of fiber optic backbone throughout Baltimore County. The Broadband Expansion project has allowed the County to provide greatly improved broadband services to many schools, libraries, and various other government facilities, while eliminating charges paid to third party Internet Service Providers.

A major benefit of this secure, reliable, and high-speed network is the ability to provide public Wi-Fi to more than 200 County sites. With the need for distance learning and work from home initiatives during the pandemic, the County is making sure everyone has equal access to these much-needed resources.

The FY 2021 Capital budget includes \$1.5 million for a County-wide efficiency assessment, to be managed by the office of Government Reform and Strategic Initiatives (GRSI). This project will be modeled after the Texas Performance Review (TPR), the original government-wide efficiency review launched in 1993 in response to the Government Performance and Results Act. The selected vendor will incorporate extensive research of best practices and benchmarking as well as thorough review of program reports, policies, regulations, and performance measurement. The project aims to find new and better ways of doing business by breaking down barriers that complicate and often make impossible efficient operations and strategies. The ultimate objective of this review is to identify opportunities for continued efficiencies rather than one-off cuts and develop practical solutions that align policies and practices with desired outcomes to reduce costs and increase effectiveness.

In an effort to reform broken and siloed processes, increase accountability, and improve constituent and developer interactions with the County, \$1.4 million of Technology funding is designated this fiscal year for phase two and three of the Land Use Regulatory Automation project. These phases will deploy GIS, workflow, e-plan review, and public portal technologies to automate the second of a three-part development management business process and share data where appropriate between agencies, applicants, and the public. This will integrate with the first and third phase tracking, as well as permitting, systems. This project is part of a move to an integrated, cross-agency land management system that will streamline workflows, support transparency, improve citizen/county interaction, improve management oversight and visibility,

eliminate paper waste, and simplify queries into project status. It will consolidate Phase 2 development management data into a single repository.

The County is implementing a new Human Resources and Financial Management system to replace the current system. Approximately \$5.3 million in Technology funding is designated for this endeavor. The move to a hosted, fully integrated Enterprise Resource Planning (ERP) system will allow the County to take advantage of enhanced reporting and analysis features unavailable in our current system. The ability to fully automate manual processes end to end with one system will allow for greater accuracy, flexibility, and standardization across the County departments and offices.

### *Parks and Preservation*

The parks, preservation and greenways portion of the approved FY 2021 capital budget includes approximately \$9.7 million in capital funding to provide, enhance, and maintain a wide variety of parks and recreational facilities. This funding is intended to supplement that carrying over from FY 2020, as part of the two-year budgetary period of fiscal years 2020 and 2021. Subsequent to the additional capital funding allocation for FY 2021, a \$585,000 “liquidation” (reduction) of general funds took place as part of County Council-approved capital funding reductions.

The County’s diverse recreational network offers something for all. Hundreds of parks and recreation sites offer active recreational facilities ranging from ball fields to gymnasiums, which serve as the venues for countless programs offered by the volunteer-based recreation and parks councils. Countywide and regional parks have a myriad of amenities and specialized facilities including trail and path networks, interpretive centers, indoor sports fields and swimming pools, and amphitheaters. At the local level most neighborhood and community parks offer facilities such as playgrounds and sports courts that local citizens can use at their convenience. Approximately two-dozen waterfront parks offer opportunities to interact with the Chesapeake Bay and its tributaries, whether by launching watercraft at boat ramps, fishing from piers and the shoreline, walking along the waterfront, or canoeing, kayaking or paddle boarding.

The parks, preservation and greenways capital budget reflects the ongoing budgetary needs associated with the County’s diverse parks and recreation network. Approximately \$13 million is presently allocated for park site acquisition, of which more than 95% is Maryland Program Open Space (POS) funding. Funding for park renovation and rehabilitation needs helps to ensure that the County’s parks, recreation sites and facilities are safe and functional. Approximately \$2.9 million in funding is allocated for athletic field and ball diamond renovations and upkeep, including artificial turf field surfaces and support amenities such as player benches, safety fencing and backstops. Another \$3.8 million is allocated to the Recreation Facility Renovations program, which funds a broad scope of work that ranges from playground, picnic pavilion and sport court renovations, to repairs required as a result of vandalism or heavy facility use. Three larger scale renovation projects are included in the FY21 capital spending plan—a

major rehabilitation project at the Milford Mill Trail, the replacement of the Merritt Point Park boat ramp, and pier and decking renovations at the Loch Raven Fishing Center (which likewise includes the replacement of a portion of the center's fleet of kayaks and jon boats).

Finally, park and facility construction and enhancement projects help to address unmet recreational demand, or to improve the experience of park visitors. The fiscal year 2021 budget includes funding for two new Police Athletic League (PAL) recreation centers, major park enhancements at Cromwell Valley Park and Gwynn Oak Park, new park construction at the Church Lane Park Site in Pikesville (small neighborhood park) and Hazelwood Park (skate park), installation of synthetic turf at County Home Park's lighted athletic fields, park pavilions at multiple sites, a destination playground to be added to Northwest Regional Park, master plans and feasibility studies at multiple sites, design of the Belfast Road Park Site, and an assortment of other enhancements at parks, school recreation centers, and leased recreation sites. While funding to initiate these projects derives from the FY 2021 capital budget, a number of the individual jobs will take multiple years to complete, and will require additional funding in FY 2022.



## DEBT MANAGEMENT

Resources as well as needs drive the County's debt issuance program. An annual debt capacity and control analysis report serves as the basis on which the County can structure its future debt issuances and evaluate the effects of such issuances on its credit standing and stated policy goals. As of this publication, Baltimore County has once again earned a Triple-A bond rating from the three major rating agencies on Wall Street-Fitch, Standard and Poor's, and Moody's Investment Service. The Triple A rating is the highest rating awarded by the agencies. Baltimore County is one of only 49 counties in the nation to earn a triple-A bond rating from all three rating agencies.

The County's capital budget and program for fiscal years 2021-2026 is \$2.760 billion, including \$1.064 billion in consolidated public improvement general obligation bonds and \$1.114 billion in metropolitan district general obligation bonds. Beginning in FY 2014, Pay-As-You-Go (PAYGO) funds were defined to include funding provided to the Capital Budget from a variety of sources which would offset the County's need to issue debt. PAYGO funding to the Capital Budget in FY 2021 includes general fund contributions of \$21,643,530, debt premium of \$37,224,365, stormwater waiver fees of \$400,000, and reforestation waiver fees of \$580,000. As part of its capital plan, the County anticipates maintaining up to 20% in variable rate or short-term debt through the County's bond anticipation note program, which the rating agencies consider to be a prudent level. Through the issuance of bond anticipation notes, Baltimore County should be able to achieve lower borrowing costs. As of June 30, 2020, the County had \$350 million in outstanding bond anticipation notes or 8.4% of total outstanding debt.

Baltimore County has no overlapping debt. In addition, Metropolitan District debt is not included in the County's calculation of net tax supported debt because it is viewed as self-supporting. A further adjustment is made to debt ratios relative to the County pension bonds. The County issued Pension Obligation Bonds for the portion of the Retirement System closed to new members as of July 1, 2007 in the amount of \$256,290,000 in December 2012 and \$150,000,000 in August 2013. The proceeds of the Bonds were used to fund the present value of the increased liabilities in conjunction with the Board of Trustees' decision to lower the valuation rate from 7.875% to 7.25% in 2012 and from 6.75% to 6.375% in 2016. The County expects to benefit from this transaction by investing the bond proceeds at a rate of return in excess of the debt cost, which should bring annual savings to the County for pension contributions over the life of the bonds. As a result, all three rating agencies agreed that this debt would not negatively impact ratings of the County. Thus, it is appropriate to examine the County's debt ratios with pension funding bonds excluded, particularly in determining affordable levels of future borrowing and setting debt and financial management policies.

The County's debt and financial management policies (See Introduction – Financial Policies and Guidelines) were developed for net tax-supported debt excluding pension funding bonds. The policies consisted of target ratios to be met and ceiling or floor ratios. If these ratios are projected to drop below the desired floor, the County will take measures to ensure that such events do not occur. In response to concerns about the level of general fund balance, effective 7/1/2018, the County established a Revenue Stabilization Reserve Account (RSRA) of 10% of general fund revenues and a minimum level of reserves equal to 7%. Funds may not remain at 7% for more than two consecutive years. The total amount of unexpended and unappropriated funds set aside for

contingencies was estimated to be 11.4% in FY 2020. In years past, the County has consistently funded substantial levels of PAYGO. Using the updated definition of PAYGO, the County funded \$91.3 million in FY 2015, \$123.3 million in FY 2016, \$166.3 million in FY 2017, \$32.0 million in FY 2018, \$42.1 million in FY 2019 and \$60.7 million in FY 2020. In FY 2021, the County expects to fund \$59.8 million, including general fund contributions of \$21,643,530.

<b>Debt and Financial Management Policies</b> <b>Excluding Pension Funding Bonds</b> <b>(in thousands)</b>							
	<b><u>Target</u></b> <b><u>6-30-25</u></b>	<b><u>Ceiling</u></b> <b><u>6-30-25</u></b>	<b><u>Actual</u></b> <b><u>6-30-16</u></b>	<b><u>Actual</u></b> <b><u>6-30-17</u></b>	<b><u>Actual</u></b> <b><u>6-30-18</u></b>	<b><u>Actual</u></b> <b><u>6-30-19</u></b>	<b><u>Estimated</u></b> <b><u>6-30-20</u></b>
Debt to Estimated Full Value	2.2%	2.5%	1.9%	1.9%	2.0%	2.2%	2.1%
Debt Per Capita	\$2,300	\$2,600	\$1,837	\$1,922	\$2,078	\$2,310	\$2,318
Debt to Personal Income	3.3%	3.6%	3.2%	3.3%	3.4%	3.7%	3.7%
Debt Service to Revenues	8.5%	9.5%	7.8%	7.9%	8.5%	8.7%	8.9%
Unreserved General Fund Balance (1) to General Fund Revenues	10.0%	7.0% (2)	17.6%	13.7%	10.6%	10.5%	11.4%
(1) Including Revenue Stabilization Reserve Account Balance				(2) Floor			

Other measurements of credit position compare a locality's debt ratios to those of similar entities. Moody's 2019 Local Government Medians for triple-A rated counties with population between 250,000 and 1 million is used for comparison. For 2019, excluding Pension Funding Bonds, Baltimore County's ratio of Debt to Personal Income was better than the respective Moody's 2019 median for triple-A rated counties and lower than the ratio for the State of Maryland. Debt Service to Revenues remained at or below the recognized warning level of 10%, as shown below:

<b>Comparison with 2019 Moody's Medians for Aaa Counties with Populations between 250,000 and 1 Million</b> (\$ in thousands)			
	<b>2019 Moody's Rated County Median</b>	<b>2020 Estimated Total Net Tax-Supported Debt Excluding Pension Funding Bonds</b>	
		Amount	Ratio To Median
Debt to Personal Income	3.80% <sup>(1)</sup>	3.72%	0.98
Debt Service to Revenues	10.00% <sup>(2)</sup>	8.83%	0.88
<sup>(1)</sup> Moody's 2018 State Medians: State of Maryland ratio			
<sup>(2)</sup> Recognized warning level			

The County's ability to meet its future debt obligation will largely depend on the financial and other resources available at that time, including estimated full value of property, personal income and population. Another source from which the County obtains debt capacity is through retirement of currently outstanding debt. As the County retires debt, this amount becomes available as a resource for new debt issuance without adding to the County's existing debt position. In accordance with the capital program for fiscal years 2021-2026 debt issuances for these years will be \$1.144 billion. This amount of debt issuance is \$407 million more than the retirements scheduled on existing long-term debt over the period. Issuance of the amount of debt projected under the capital program would result in the following debt ratios in future years (displayed in the following chart).

<b>Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds</b>							
	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Net Tax-Supported Debt Outstanding (000)	\$1,939,594	\$2,012,037	\$2,125,719	\$2,183,582	\$2,286,143	\$2,322,999	\$2,388,644
Debt to Estimated Full Value	2.2%	2.2%	2.2%	2.2%	2.3%	2.2%	2.2%
Debt Per Capita	\$2,318	\$2,393	\$2,516	\$2,572	\$2,680	\$2,711	\$2,774
Debt to Personal Income	3.7%	3.9%	4.0%	4.0%	4.0%	4.0%	3.9%
Debt Service to Revenues	8.8%	9.2%	9.2%	9.5%	9.1%	9.6%	10.0%



## LONG-TERM OBLIGATIONS

The County's principal long-term obligations are general obligation bonds and bond anticipation notes (BANs) issued to finance the construction of county-wide public capital projects, water and sewer facilities within the County's Metropolitan District, and County pension obligations. The County's full faith, credit and unlimited taxing power are irrevocably pledged to the payment of the principal and interest of these bonds and notes.

Other long-term obligations include the accrued liability for vested compensated absences, estimated landfill closing costs, certificates of participation and capital leases. The County considers all non-proprietary funds vested compensated absences to be long-term debt. Of the primary government's general long-term debt, only the redemption of the BANs and the liability for landfill closing costs are expected to be paid with bond proceeds.

The County Charter authorizes the County Council by appropriate resolution to issue bonds, other than metropolitan district bonds, up to a debt limit of 4% of the County's assessable property base, and metropolitan district bonds up to a debt limit of 3.2% of the District's assessable property base. Information related to outstanding and debt limits are presented in Exhibits "D" & "E".

### RAPIDITY OF PRINCIPAL RETIREMENT As of June 30, 2020

<b>Maturing Within</b>	<b>Net Tax-Supported Debt (1)</b>	<b>% of Debt Retired</b>	<b>Net Tax-Supported Debt Excluding Pension Funding Bonds (1)</b>	<b>% of Debt Retired</b>	<b>Metropolitan District Debt (2)</b>	<b>% of Debt Retired</b>
5 years	\$731,047,000	34.1%	\$678,679,000	37.8%	\$339,345,000	20.6%
10 years	1,343,622,000	62.7	1,231,999,000	68.7	690,059,000	41.9
15 years	1,773,932,000	82.8	1,592,804,000	88.8	1,015,210,000	61.6
20 years	2,058,555,000	96.0	1,794,594,000	100.0	1,288,166,000	78.2
25 years	2,129,274,000	99.3			1,514,947,000	91.9
30 years	2,143,573,000	100.0			1,648,202,000	100.0

(1) Does not include \$145 million Bond Anticipation Notes outstanding.

(2) Does not include \$205 million Bond Anticipation Notes outstanding.

**BALTIMORE COUNTY, MARYLAND**  
**SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY**  
**AS OF JUNE 30, 2020**  
(In Thousands)

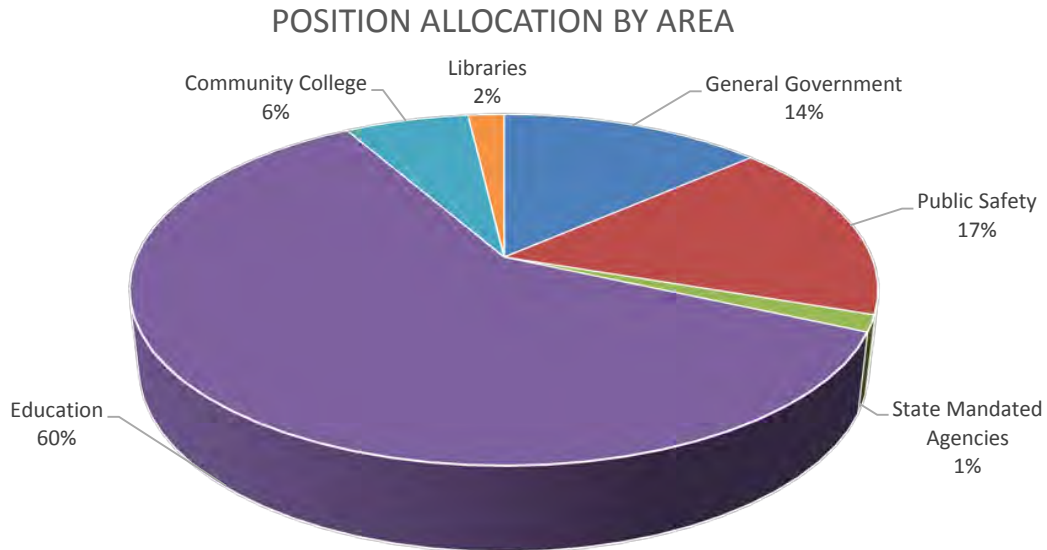
Fiscal Year	Consolidated Public Improvement Bonds		Pension Liability Funding Bonds		Capital Leases, COPs, Other		Total Net Tax- Supported Debt Service			Metropolitan District Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total
2021	107,280	59,397	10,071	11,039	33,504	1,622	150,855	72,058	222,913	60,874	48,166	109,040
2022	116,085	54,539	10,248	10,854	27,294	2,565	153,627	67,958	221,585	70,844	55,667	126,511
2023	116,035	60,112	10,449	10,646	25,259	4,642	151,743	75,400	227,143	69,881	55,173	125,054
2024	110,370	55,043	10,675	10,413	16,106	3,712	137,151	69,168	206,319	68,528	52,564	121,092
2025	111,265	50,163	10,925	10,156	15,481	3,007	137,671	63,326	200,997	69,218	50,083	119,301
2026	107,452	45,319	11,198	9,877	14,876	2,283	133,526	57,479	191,005	69,786	47,444	117,230
Total	\$668,487	\$324,573	\$63,566	\$62,985	\$132,520	\$17,831	\$864,573	\$405,389	\$1,269,962	\$409,131	\$309,097	\$718,228



## PERSONNEL

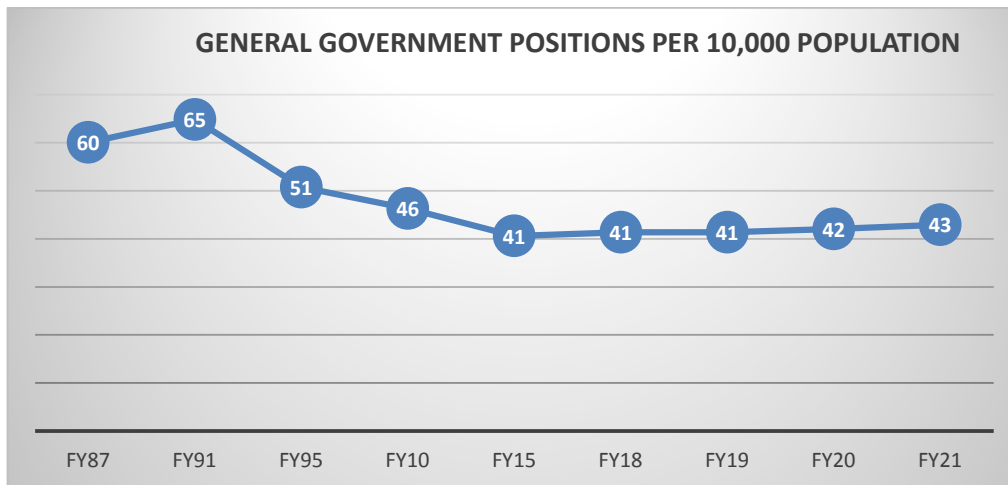
### POSITION ALLOCATION

Education and Public Safety continue to be priority funding areas with the FY 2021 budget. Education, Community College, and Library full-time equivalent (FTE) positions represent 68% of the total authorized positions and Public Safety positions represent 17% for a total of 85% of all Baltimore County authorized positions.



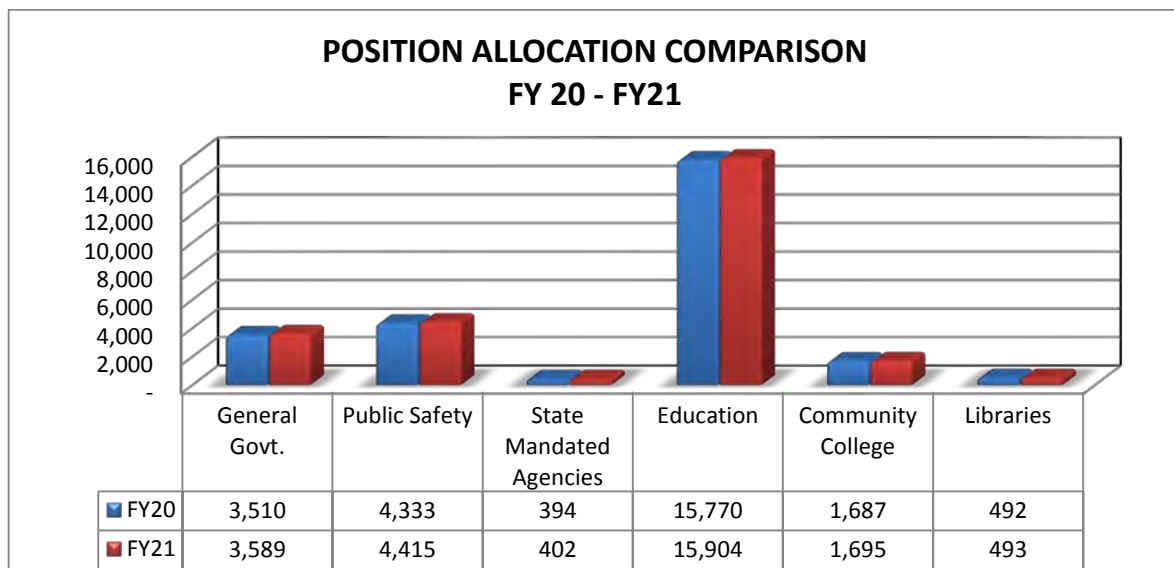
### STAFFING LEVELS

FY 2021 General Government staffing level of 3,589 is a 2.3% increase from FY 2020. This is a net increase of 79 positions. In 1987 Baltimore County had 4,059 general government employees. The FY 2021 budget has 12% fewer employees than compared to thirty four years ago.



Department of Education employees increased by 134 full time equivalent (FTE) positions, from 15,770 in FY 2020 to 15,904 in FY 2021. The increase in positions is primarily attributable to additional school counselors and special education bus attendants for enrollment growth, social workers, and custodial staff to support additional students and square footage. 90.5 staff development teachers were moved from their training and support rolls back to the classroom to keep up with projected enrollment growth.

The Community College of Baltimore County will increase full time equivalent (FTE) positions will by 7.6 or 0.45% from the FY 2020 amount, primarily due to the addition of custodians for the new Carol Diane Eustis building.



## ORGANIZATIONAL CHANGES

### WAGES & BENEFITS

The FY 2021 budget includes a 2% COLA for County employees effective June 30, 2021 as well as funds for salary increments and longevities. Due to anticipated declines in revenue from the COVID-19 pandemic, a maintenance of effort level budget was submitted for Baltimore County Public Schools that funded a 1% COLA but no step for BCPS.

Significant strides have been made in reforming the retirement system including employee agreements to fund a greater share of these ever-rising costs to strengthen the system and ensure that these benefits will be there when employees retire. A plan, which began in FY 2017 and continued through FY 2020 was implemented as a multi-year phase-in to increase employee retirement contributions. Based on agreements with all labor unions and with management groups, the contribution changes were designed to flatten all member contribution rates while increasing the contribution rates overall. With the completion of the phase-in, the system will continue to receive a net amount of approximately \$4 million in additional employee contributions each year.

The County negotiated an agreement to enhance retirement benefits for the Correctional Officers and the Deputy Sheriffs. Effective July 1, 2020, the Correctional Officers and the Deputy Sheriffs will each receive a 3% accrual benefit rather than a 2% accrual benefit for years of creditable service in excess of 25.

In 2012 an important step was taken to lower the valuation rate for expected earnings from the County's retirement system from 7.875% to 7.25%. This also required the County to increase its annual contribution to the system. Effective June 30, 2012 the valuation rate of return was reduced to 7%. The rate was further reduced to 6.75% in 2015. And finally, effective June 30, 2016 the rate further reduced to 6.375% making it one of the most conservative actuarial assumptions in the country. Lowering the rate makes the entire system more secure and protects employees' benefits by establishing a realistic rate of return for the next 30 years.

The County administers an OPEB trust fund that provides for payment of healthcare and life insurance benefits to eligible retirees of Baltimore County Government, the Baltimore County Board of Education, the Community College of Baltimore County, the Board of Library Trustees for Baltimore County and the Baltimore County Revenue Authority (BCRA). At June 30, 2019, the date of the latest available valuation, the OPEB Plan covered a projected 32,647 members, consisting of 19,662 active plan members and 12,985 retirees receiving benefits.

### LABOR RELATIONS

The County has a classified service that includes all jobs (except exempt positions) in the County career system; these positions number 5,780 employees. All other employees (elected officials, department heads, and various non-merit full-time and part-time positions) are collectively known as the exempt service; these positions number 1,925 employees.

On July 13, 1977, Baltimore County enacted the Employee Relations Act, which permits employees of the County, with certain exceptions, to join and be represented by labor unions and other employee organizations. The Employee Relations Act defines six representation units within the classified service; provides a procedure for recognition of employee organizations as the exclusive representative of employees in an appropriate representation unit; establishes a procedure and time limits for negotiating with recognized employee organizations matters pertaining to wages and other conditions of employment; provides procedures for settling disputes and grievances; and prohibits strikes, work stoppages, lockouts and secondary boycotts, with penalties for violations of such prohibitions. Labor agreements have been signed into effect with the following representative organizations:

A two-year agreement with the American Federation of State, County and Municipal Employees, Local 921, Council 67, AFL-CIO is pending County Council ratification. This contract will remain in effect through June 30, 2022. This organization represents 658 hourly employees. These employees are primarily Public Works employees; however, this union also represents employees in other offices and departments of the County.

A one-year agreement with the Baltimore County Federation of Public Employees, the American Federation of Teachers ("AFT"), AFL-CIO is pending County Council ratification. This contract will remain in effect through June 30, 2021. This organization represents 1,438 salaried employees in various offices and departments of the County.

A three-year agreement with the Baltimore County Federation of Public Health Nurses, AFT, AFL-CIO, has been ratified and will remain in effect through June 30, 2022. This organization represents 65 full-time and 31 part-time nurses in the Health Department.

A one-year agreement with the Baltimore County Professional Fire Fighters Association, International Association of Firefighters Local 1311, AFL-CIO is pending County Council ratification and will remain in effect through June 30, 2021. This organization represents 1,046 sworn personnel in the Fire Department up to and including the rank of Captain.

A two-year agreement with the Fraternal Order of Police Lodge 25 is pending County Council ratification and will remain in effect through June 30, 2022. The Lodge represents 71 sworn deputy sheriffs in the Sheriff's Office up to and including the rank of Lieutenant.

A one-year agreement with the Fraternal Order of Police Lodge 4 is pending County Council ratification and will remain in effect through June 30, 2021. This organization represents 1,891 sworn personnel in the Police Department up to and including the rank of Lieutenant.

FY 2021 AUTHORIZED POSITIONS - ALL FUNDS

<u>AGENCY</u>	<u>FY 2020</u>	<u>MID FY 2020</u>	<u>TRANS</u>	<u>ADD</u>	<u>DELETE</u>	<u>BUDGET FY</u>
	<u>BUDGET</u>	<u>ADJUST</u>				<u>2021</u>
OFFICE OF COUNTY EXECUTIVE	10	0	0	0	0	10
CIRCUIT COURT	91	0	0	3	0	94
ORPHANS COURT	5	0	0	0	0	5
BOARD OF ELECTIONS	12	0	0	0	0	12
OFFICE OF BUDGET AND FINANCE	121	0	0	2	0	123
ADMINISTRATIVE OFFICER	27	4	(1)	0	0	30
DEPARTMENT OF CORRECTIONS	482	0	0	0	0	482
STATE'S ATTORNEY	136	0	0	1	0	137
OFFICE OF LAW	43	0	0	2	0	45
DEPARTMENT OF PLANNING	44	(1)	(1)	0	0	42
OFFICE OF HUMAN RESOURCES	40	(5)	2	0	0	37
EMERGENCY COMMUNICATIONS CENTER	205	0	0	0	0	205
POLICE DEPARTMENT	2,559	15	(2)	36	0	2,608
FIRE DEPARTMENT	1,087	33	0	0	0	1,120
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	190	1	0	0	0	191
COUNTY SHERIFF	90	4	0	0	0	94
BOARD OF LIQUOR LICENSE COMMISSIONERS	24	0	0	0	0	24
PROPERTY MANAGEMENT	243	0	(1)	1	0	243
DEPARTMENT OF HEALTH	625	23	3	4	0	655
DEPARTMENT OF SOCIAL SERVICES	197	10	0	1	(5)	203
DEPARTMENT OF AGING	241	26	(32)	0	0	235
COOPERATIVE EXTENSION	2	0	0	0	0	2
DEPARTMENT OF RECREATION & PARKS	183	(1)	0	1	0	183
DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	80	0	0	3	0	83
COUNTY COUNCIL	36	0	0	0	0	36
COUNTY AUDITOR	17	0	0	0	0	17
BOARD OF APPEALS	9	0	0	0	0	9
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	17	1	0	1	0	19
LOCAL MANAGEMENT BOARD	4	0	0	0	0	4
HOUSING OFFICE	63	0	0	3	0	66
COMMUNITY DEVELOPMENT	27	0	0	0	0	27
OFFICE OF INFORMATION TECHNOLOGY	231	2	(1)	1	0	232
DEPARTMENT OF PUBLIC WORKS	957	0	33	9	(4)	995
OFFICE OF ETHICS & ACCOUNTABILITY	2	0	0	0	0	2
WORKFORCE DEVELOPMENT	44	0	0	0	(1)	43
	8,144	112	0	68	(10)	8,313
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	10	0	0	0	0	10
ELECTIONS - STATE	26	0	0	0	0	26
UNIVERSITY OF MD EXTENSION - STATE	8	0	0	0	0	8
INTERNAL SERVICE FUND	49	0	0	0	0	49
SUBTOTAL	93	0	0	0	0	93
<u>OTHER AUTHORIZED POSTIONS</u>						
(SHOWN AS FULL TIME EQUIVALENTS)						
COMMUNITY COLLEGE	1,686.9	0.0	0.0	7.6	0.0	1,694.6
DEPARTMENT OF EDUCATION	15,770.1	0.0	0.0	134.2	0.0	15,904.3
DEPARTMENT OF LIBRARIES	492.2	0.0	0.0	0.0	0.4	492.6
SUBTOTAL	17,949.2	0.0	0.0	141.8	0.4	18,091.5
TOTAL ALL POSITIONS	26,186.23	112.0	0.0	209.8	(9.6)	26,497.39

**ORIGINAL POSITION ALLOCATION - ALL FUNDS  
REVISED TO REFLECT ORGANIZATIONAL CHANGES**

						%	%
						CHANGE	CHANGE
						FY 20-21	FY 87- 21
AGENCY	FY 1987	FY 1991	FY 1995	FY 2020	FY 2021		
GENERAL GOVERNMENT							
COUNTY EXECUTIVE	17	19	16	10	10		
ADMINISTRATIVE OFFICER	21	34	18	27	30		
OFFICE OF BUDGET & FINANCE	202	225	174	121	123		
CENTRAL SERVICES	12	15	9	0	0		
OFFICE OF LAW	37	55	39	43	45		
DEPARTMENT OF PLANNING	53	66	55	44	42		
OFFICE OF HUMAN RESOURCES	53	67	59	40	37		
PERMITS, APPROVALS & INSPECTIONS	194	213	181	190	191		
PROPERTY MANAGEMENT	332	410	346	243	243		
COUNTY COUNCIL	30	39	38	36	36		
COUNTY AUDITOR	9	13	16	17	17		
BOARD OF APPEALS	10	10	10	9	9		
OFFICE OF INFORMATION TECHNOLOGY	113	142	120	231	232		
INTERNAL SERVICE FUNDS	112	88	67	49	49		
OFFICE OF ETHICS & ACCOUNTABILITY	0	0	0	2	2		
HEALTH AND HUMAN SERVICES							
DEPARTMENT OF HEALTH	620	658	525	625	655		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	197	203		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	10	10		
DEPARTMENT OF AGING	298	372	328	241	235		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	80	83		
LOCAL MANAGEMENT BOARD	0	0	0	4	4		
CULTURE AND LEISURE SERVICES							
DEPARTMENT OF RECREATION AND PARKS	187	196	147	183	183		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168	0	0		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0	0	0		
ECONOMIC AND COMMUNITY DEVELOPMENT							
ECONOMIC AND WORKFORCE DEVELOPMENT	13	27	17	17	19		
HOUSING OFFICE	33	41	46	63	66		
COMMUNITY DEVELOPMENT GRANTS	32	23	17	27	27		
COMMUNITY CONSERVATION	12	40	12	0	0		
WORKFORCE DEVELOPMENT	48	54	64	44	43		
PUBLIC WORKS	1,295	1,389	998	957	995		
GENERAL GOVERNMENT SUBTOTAL	4,059	4,557	3,694	3,510	3,589	2.3%	-11.6%
PUBLIC SAFETY							
DEPARTMENT OF CORRECTIONS	201	258	326	482	482		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	205	205		
POLICE DEPARTMENT	1,961	2,081	2,060	2,559	2,608		
FIRE DEPARTMENT	1,059	1,206	1,136	1,087	1,120		
PUBLIC SAFETY SUBTOTAL	3,381	3,730	3,704	4,333	4,415	1.9%	30.6%
STATE MANDATED AGENCIES							
CIRCUIT COURT	127	137	138	91	94		
ORPHANS COURT	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	12	12		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	136	137		
COUNTY SHERIFF	66	77	83	90	94		
LIQUOR BOARD	25	26	25	24	24		
UNIVERSITY OF MD EXTENSION	3	3	2	2	2		
UNIVERSITY OF MD EXTENSION - STATE	12	12	12	8	8		
JUVENILE PROBATIONARY	7	7	0	0	0		
STATE MANDATED SUBTOTAL	330	363	369	394	402	2.0%	21.8%
OTHER AUTHORIZED POSITIONS							
COMMUNITY COLLEGE	1,642.0	1,835.0	1,697.0	1,686.9	1,694.5		
DEPARTMENT OF EDUCATION	10,018.0	10,314.0	10,997.0	15,770.1	15,904.3		
DEPARTMENT OF LIBRARIES	487.0	537.0	446.0	492.2	492.6		
EDUCATION SUBTOTAL (FTE)	12,147.0	12,686.0	13,140.0	17,949.2	18,091.4	0.8%	48.9%
GRAND TOTAL	19,917.0	21,336.0	20,907.0	26,186.2	26,497.4	1.2%	33.0%



**AUTHORIZED POSITIONS - FULL-TIME & PART-TIME**

<u>AGENCY</u>	<u>FY 2019 BUDGET</u>		<u>FY 2020 BUDGET</u>		<u>FY 2021 BUDGET</u>	
	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>
COUNTY EXECUTIVE	1	11	1	9	1	9
CIRCUIT COURT	89	3	88	3	91	3
ORPHANS' COURT	4	1	4	1	5	0
BOARD OF ELECTIONS	0	12	0	12	0	12
OFFICE OF BUDGET & FINANCE	94	27	95	26	97	26
ADMINISTRATIVE OFFICER	1	9	1	26	1	29
DEPARTMENT OF CORRECTIONS	446	39	443	39	443	39
STATE'S ATTORNEY	133	0	136	0	137	0
OFFICE OF LAW	17	13	23	20	26	19
DEPARTMENT OF PLANNING	29	15	31	13	36	6
OFFICE OF HUMAN RESOURCES	32	16	30	10	27	10
EMERGENCY COMMUNICATIONS CENTER	203	2	203	2	203	2
POLICE DEPARTMENT	2,194	363	2,193	366	2,280	328
FIRE DEPARTMENT	1,085	6	1,082	5	1,115	5
PERMITS, APPROVALS & INSPECTIONS	125	63	130	60	136	55
COUNTY SHERIFF	90	0	90	0	90	4
LIQUOR BOARD	0	24	0	24	0	24
PROPERTY MANAGEMENT	176	67	177	66	180	63
HEALTH DEPARTMENT	333	266	324	301	324	331
DEPARTMENT OF SOCIAL SERVICES	62	147	59	138	61	142
DEPARTMENT OF AGING	103	135	103	138	119	116
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	68	108	76	107	75	108
ENVIRON. PROTECTION & SUSTAINABILITY	71	8	72	8	77	6
COUNTY COUNCIL	13	23	13	23	13	23
COUNTY AUDITOR	17	0	17	0	17	0
BOARD OF APPEALS	2	7	2	7	2	7
ECONOMIC DEVELOPMENT	1	14	1	16	1	18
LOCAL MANAGEMENT BOARD	0	4	0	4	0	4
HOUSING OFFICE	0	60	0	63	0	66
COMMUNITY DEVELOPMENT	0	27	0	27	0	27
INFORMATION TECHNOLOGY	72	153	62	169	59	173
DEPARTMENT OF PUBLIC WORKS	851	106	847	110	882	113
OFFICE OF ETHICS & ACCOUNTABILITY	0	0	0	2	1	1
OFFICE OF WORKFORCE DEVELOPMENT	5	41	5	39	5	38
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	10	0	10	0	10	0
BOARD OF ELECTIONS - STATE	26	0	26	0	26	0
COOPERATIVE EXTENSION - STATE	5	3	5	3	5	3
INTERNAL SERVICE FUNDS	48	1	48	1	48	1
SUBTOTAL	6,408	1,774	6,399	1,838	6,595	1,811
COMMUNITY COLLEGE (FTE)	1,701		1,687		1,695	
DEPARTMENT OF EDUCATION (FTE)	15,530		15,770		15,904	
DEPARTMENT OF LIBRARIES (FTE)	493		492		493	
SUBTOTAL	17,724	0	17,949	0	18,091	0
TOTAL POSITIONS	24,132	1,774	24,348	1,838	24,686	1,811

## FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY 2017 through FY 2021, total revenues are projected to increase from \$1.972 billion to \$2.16 billion or 9.6%. During this period revenues exceed on-going expenditures each year as the County made a concerted effort to control personnel related costs without resorting to lay-offs or furloughs.

A moderately expanding economy has contributed to increasing General Fund revenues since FY 2017 however the impact of COVID-19 is projected to impact revenues, particularly in income tax, in FY 2020 and beyond. This impact has been offset by the income tax rate increase from 2.83% to 3.2% effective January 1, 2020, as well as strong reconciling distributions from previous tax years. Growth in property tax revenues is expected to accelerate due to the State's reassessment of the County's central region, which showed strong growth but was partially offset by the Homestead Property Tax Credit. The credit limits the growth in property taxes to 4% per year and is expected to be \$11.6 million in FY 2021 compared the \$12.4 million estimated in FY 2020.

The County has taken several steps to enhance revenues in the last five years. In FY 2019, 89 fees were proposed to County Council for revision, the last large review of County fees occurred in FY 2011. In the FY 2020 budget, enhancements included an Income Tax rate increase (2.83% to 3.2%), the addition of a Cell Phone Tax (8%), the introduction of a surcharge on cable television bills to cover the cost of public, educational and government programming (1%) and by increasing to Hotel and Motel Taxes (8% to 9.5%). No changes to tax rates or revenues enhancements are included in the budget for FY 2021.

<b>FIVE YEAR REVENUE TREND (\$000)</b>					
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
Property Tax	919,193	947,350	980,126	1,009,589	1,043,528
Income Tax	697,694	680,282	734,948	804,637	811,228
Service Taxes	159,051	155,409	159,000	144,410	139,612
Intergovernmental	47,785	49,321	52,542	52,185	51,238
Other Revenue	148,497	120,573	116,815	109,410	116,106
<b>Total</b>	<b>1,972,219</b>	<b>1,952,934</b>	<b>2,043,432</b>	<b>2,120,231</b>	<b>2,161,713</b>
	<b>4.50%</b>	<b>-0.98%</b>	<b>4.63%</b>	<b>3.76%</b>	<b>1.96%</b>

Over the 5-year period (FY 2017 to FY 2021), one of the biggest expenditure trend changes was in OPEB (Other Post Employment Benefits) funding. In order to stabilize the General Fund Balance following the revenue shortfall of the FY 2010-FY 2012 period, the County cut OPEB contributions to zero in FY 2011 and FY 2012. Funding for the Central Government OPEB began to be restored in FY 2013 and reached 100% of the countywide Actuarially Determined Contribution (ADC) in FY 2015. Subsequently it was reduced to 90% of the ADC level in FY 2016. The OPEB assets at the end of FY 2016 total \$435 million. OPEB contributions were reduced in FY 2017, then again in FY 2018 to less than 30% of the ADC as the County redirected funding to address bond rating agencies priorities and the need of funds for Capital Budget PAYGO.

	<b>FIVE YEAR EXPENDITURE TREND (\$000)</b>				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
GENERAL FUND	Actual	Actual	Actual	Estimate	Budget
General Government	\$95,777	\$102,587	\$104,914	\$111,355	\$108,003
State Mandated					
Agencies	24,009	24,469	25,298	27,097	27,468
Public Safety	352,432	361,102	370,993	403,689	403,700
Public Works	113,328	114,357	108,079	106,855	110,337
Health & Human Services	40,076	41,075	41,878	43,363	47,429
Education & Community					
College	851,986	888,316	929,855	978,737	994,827
Library & Recreation					
Services	52,505	50,241	50,952	53,345	52,779
Economic & Community					
Dev.	1,284	1,295	1,357	1,489	1,470
Non Departmental *	342,633	324,415	361,588	390,837	410,525
Total G.F. Expenditures (\$000) **	\$1,874,030	\$1,907,857	\$1,994,914	\$2,116,767	\$2,156,538
% Change	2.57%	1.81%	4.56%	6.11%	1.88%
Population ***	828,603	828,431	832,512	836,594	840,675
% Change	0.00%	-0.02%	0.49%	0.49%	0.49%
Personal Income (billions\$) ***	48.587420	50.994500	52.788511	51.981431	52.235021
Per Capita Income	58,638	61,556	63,409	62,135	62,135
Spending as % Personal Income	3.86%	3.74%	3.78%	4.07%	4.13%
CPI Price Deflator (FY)	1.025	1.048	1.070	1.097	1.12
% Change	1.84%	2.25%	2.08%	2.50%	2.50%
Spending in FY14					
Constant Dollars (\$000)	\$1,827,742	\$1,819,788	\$1,864,055	\$1,929,673	\$1,917,979
% Change	0.72%	-0.44%	2.43%	3.52%	-0.61%
Per Capita Spending	\$2,262	\$2,303	\$2,396	\$2,530	\$2,565
Per Capita in FY14					
Constant Dollars	\$2,206	\$2,197	\$2,239	\$2,307	\$2,281

\* Retirement & Social Security, Health & General Insurance, Debt Service, Matching Grants.

\*\* Expenditures are net of any appropriation to the Reserve Accounts, Current Expense payments to the Capital Budget, Local Share and non-recurring items excluded from Education's Maintenance of Effort.

\*\*\* Calendar year population and income levels are used in place of fiscal year.

During this period, the County acted several times to stabilize the Employee Retirement System (ERS). At the end of FY2015 and FY2016, the ERS discount rate, which reflects the true earnings forecast for the System, was lowered to 6.75% and 6.375%, respectively. In FY 2017 the County moved from its age-at-entry contribution basis for employees hired pre July 2007 to flat contribution rates. This brought a net increase in contribution to the System.

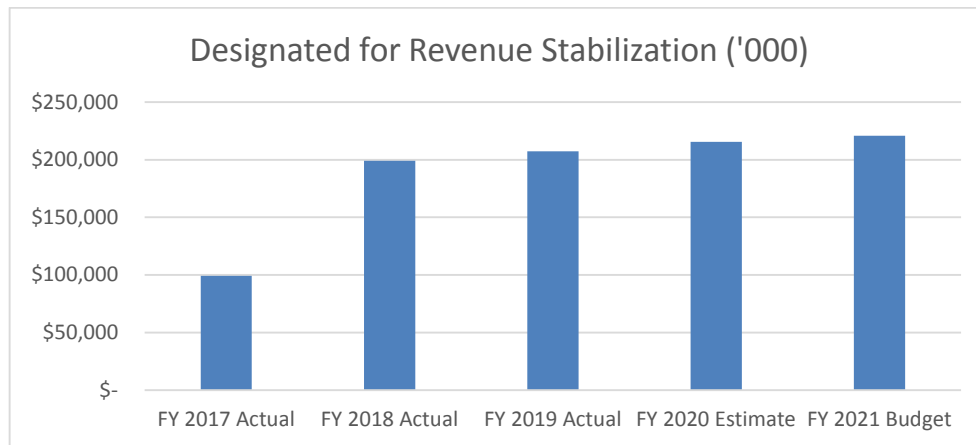
The County also implemented other costs containment steps such as expanding the outsourcing of property & grounds maintenance contracts while bringing in-house the services at the County's solid waste facilities in FY 2018. The County also realized significant savings by switching telephone service from signaling trunk usage to Voice Over Internet Protocol. The FY 2020 budget included additional operational savings by transferring responsibility of recreational field preparation to volunteer recreation councils, turning off unused cell phones, and installing technology in public works vehicles and snow plows to reduce the amount of excess road salt used during winter events.

In addition, expenditures were contained with multiple negotiated labor agreements through FY 2020. These provided no Cost-of-Living Salary Adjustments in exchange for a guarantee of no furloughs or layoffs (until a 3% bonus was provided in FY 2015, a 3% COLA in FY 2016, and a 2% COLA in FY 2017 – 2018 and a 3% COLA effective January 1, 2019). During this same period, costs were further contained as health care subsidy levels were lowered by 5%. FY 2020 included a 2% COLA for teachers and support personnel effective July 1, 2019 and a 2% COLA for other government employees effective June 30, 2020. In light of the COVID-19 pandemic the FY 2021 budget deferred a 2% COLA for County employees until June 30, 2021 and included a 1% COLA effective July 1, 2020 but without salary steps for Baltimore County Public Schools.

During this five-year period, the County has maintained a strong General Fund Balance. The Balance is estimated to be at a high of of \$249.4 million or 11.8% of revenues by the end of FY 2020, and is projected to step down to 10.2% in FY21. The County has planned this drawdown in the General Fund Balance to a targeted 10% level as it increases PAYGO funding of the capital budget.

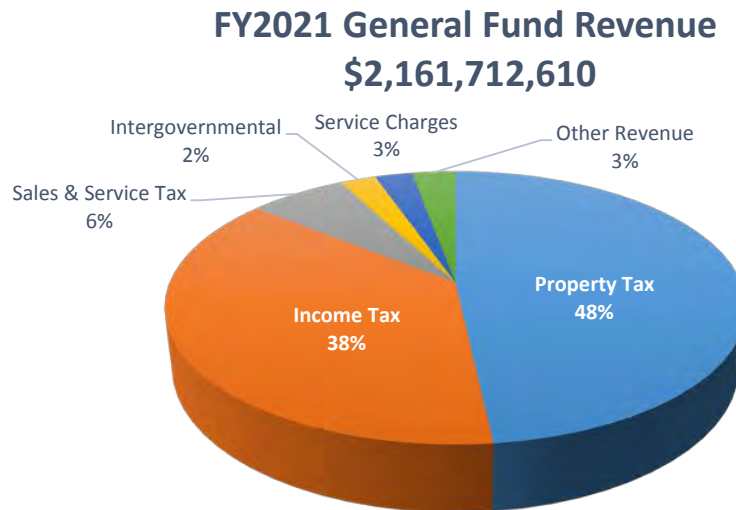
### FIVE YEAR FUND BALANCE TREND (\$000)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Designated for Subsequent Year	\$ 106,031	\$ 5,449	\$ -	\$ -	\$ -
Designated for Revenue Stabilization	99,360	198,995	207,223	215,634	220,809
Undesignated Balance	3,304	0	17,611	33,765	467
Unreserved General Fund Balance	\$ 208,695	\$ 204,444	\$ 224,834	\$ 249,399	\$ 221,276
Balance as a % of Revenues	10.6%	10.5%	10.9%	11.8%	10.2%



## GENERAL FUND OVERVIEW

The General Fund is the County's general operating fund and accounts for all financial resources except those required to be reported in another fund. General Fund revenues support the majority of services provided by Baltimore County and are comprised of both tax and non-tax dollars. Taxes provide the greatest source of revenue – approximately 92%. Non-tax revenues include licenses, governmental aid, fees for service, fines, and investments and account for approximately 8% of the General Fund.



In a typical budget year, trend analysis is utilized for long range and most short range revenue estimates. However, the impacts of the COVID-19 pandemic on the local and global economies caused forecasts for Fiscal Year 2020 and 2021 to be far from typical and the County had to respond to an unprecedented and rapidly changing fiscal environment. The County closely monitored the pandemic's projected impact to local revenue and responded with two General Fund write-downs. The first occurred prior to the County Executive's annual budget message and represented a \$40 million decrease in anticipated Fiscal Year 2021 revenues from peak projections in February. The second occurred prior to the County Council's Adoption of the FY 2021 budget and represented an additional write-down of revenues totaling \$63.2 million in FY 2020 and \$69.3 million in FY 2021. General fund revenues forecasted to be most impacted by the pandemic included Income Tax, Transfer and Recordation Taxes, Investment Income, Motel and Hotel Taxes, and Admissions and Amusement Taxes. The full impact of the crisis remains uncertain but the County remains committed to taking appropriate actions to ensure the well-being of its residents and employees and maintaining a fiscally responsible budget.

General Fund revenues in FY 2021 are estimated to be \$2,161,712,610. This is a 1.96% increase over the current FY2020 estimate of \$2,120,231,158. In order to correct projected shortfalls of \$80 million during the Fiscal Year 2020 budget cycle, Baltimore County included several significant changes to general fund revenues, most notably an increase to the Income tax rate from 2.83% to 3.2% effective January 1, 2020. No changes to tax rates or additional revenue enhancements were included in the FY 2021 budget.

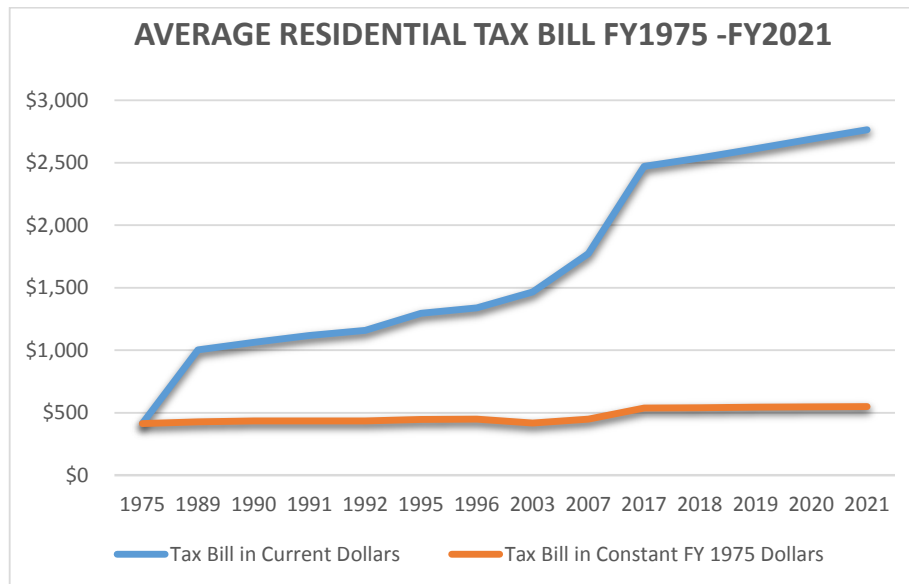
## GENERAL FUND TAX REVENUES

Taxes in Baltimore County are made up of property taxes, income taxes, and sales and service taxes. The State of Maryland Department of Assessments & Taxation provides projections of assessable base used for short range property tax estimates. Analysis of economic conditions, historical tax distributions, as well as personal income projections by Moody's Analytics, have been used to calculate short range income tax estimates. Finally, trend analysis and the experience of the estimator is used to forecast the impact that a changing economic environment will have on certain revenues, especially transfer/recordation taxes in the sales and service tax category.

### PROPERTY TAXES

The County levies taxes on both real and personal property with the value of the two classes of property being determined by the State Department of Assessment and Taxation. Each class is currently assessed for tax purposes at 100% of its full cash value. One-third of the real property base is physically inspected and revalued once every three years and any increase in full value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments. Any assessment resulting in a decrease in full value becomes fully effective in the first year. The projected assessed value of all real property in Baltimore County for FY 2021 is \$89.9 billion, an increase of \$3 billion or 3.5% from FY 2020. Due to reassessments taking place every three years, property tax collections are less responsive in the short term to economic impacts like those seen on other taxes as a result of the COVID-19 pandemic.

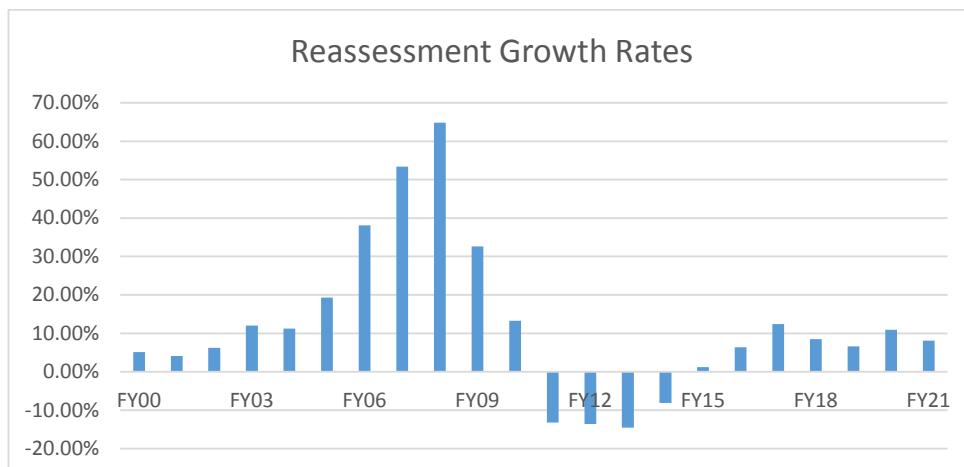
Property tax rates remain \$1.10 per \$100 of assessed value for real property and \$2.75 per \$100 of assessed value for personal property. These rates have been unchanged since FY 2007 and have not increased since FY 1989.



<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill*</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$413
1989	1.251	1,002	428
1990	1.230	1,062	433
1991	1.183	1,119	433
1992	1.146	1,159	434
1995	1.142	1,296	446
1996	1.142	1,338	448
2003	1.115	1,465	417
2007	1.100	1,772	449
2017	1.100	2,472	538
2018	1.100	2,538	540
2019	1.100	2,613	545
2020	1.100	2,690	547
2021	1.100	2,764	549

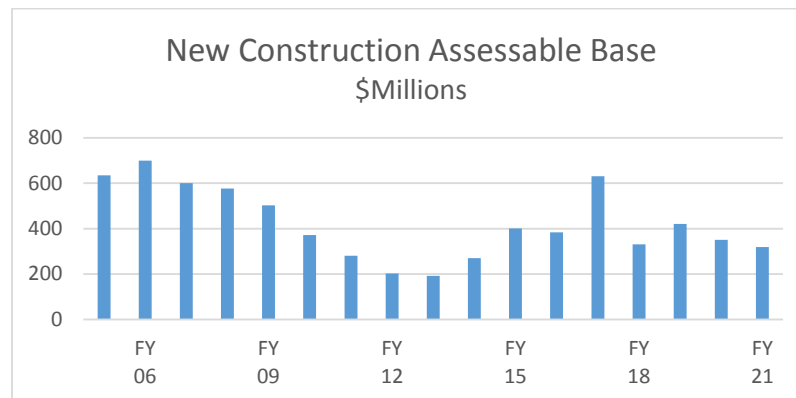
\* Note. These amounts have been adjusted for the Homestead Tax Credit. Although the Homestead Credit limits the annual growth in assessment of certain homes to 4%, the overall average tax bill can increase by more than that percentage due to the growth in assessment on homes which do not qualify for the credit. Beginning in FY 2007, this amount was also adjusted for the Local Homeowner Tax Credit.

The national housing boom caused peak revenue growth from the reassessment of real property in FY 2008 with a 64.8% increase in the three year reassessment of properties within the western third of Baltimore County. The subsequent decline in assessments reached a low of -14.5% in FY 2013 and began to recover in FY 2015.





The FY 2021 assessments on properties represented the central portion of the County (Group 2) and showed an 8.1% triennial increase compared to the statewide increase of 8.9%. Last year Group 1, the western most portion of the County, experienced a 10.9% increase in value. Current forecasts estimate that Group 3 will experience a 6% gain in FY2022. Even during the years with declining reassessments, there continued to be some modest growth in taxes from new construction, about \$2 - \$3 million annually.



Personal property is expected to decrease 2% from FY19 to FY21. The ten year average growth of personal property is 0.05%.

The Homestead Tax Credit is designed to limit the tax burden on property owners whose property assessments have increased. State law provides that no county can adopt a local cap higher than 10% over the previous year's taxable assessment and authorizes Maryland counties to establish a lower cap. Baltimore County has established a homestead property credit that capped assessment growth on residential property at 4%. This means that most homeowners, no matter how large an increase in the assessed value of their property, will be taxed on a maximum 4% growth in assessment. For FY 2021, the revenue loss due to the Homestead Property Tax Credit is estimated at \$11.6 million.

Along with the Homestead credit, a Homeowner's Credit (Circuit breaker) Program acts to lower a taxpayer's tax liability based on the ability of the homeowners to pay property taxes. The homeowner's credit program will reduce property taxes by approximately \$8.6 million in FY 2021, but the County is fully reimbursed through a state grant-in aid. Beginning in FY 2007, the County also provides a Local Homeowner's Credit Supplement of up to \$160, which will reduce taxes by \$1.4 million in FY 2021. In addition, the County offers a 1% discount for tax bills paid in July and .5% for August payments. A 1% per month penalty is assessed on tax bills not paid by September 30<sup>th</sup>.

The Maryland General Assembly allows semi-annual payments in all Maryland counties. In FY 2021, 146,000 or 62% of 235,000 eligible tax payers are expected to pay semi-annually. Taxpayers in owner-occupied housing currently have the option of paying half of the real property tax by September and the balance of taxes due by January. Business properties with a tax bill less than \$100,000 are currently allowed to make semi-annual payments.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Real Property	924.6	954.3	955.0	988.5	3.5%
Personal Property	98.4	92.9	93.8	95.7	2.0%
Discounts/Credits	(48.5)	(48.9)	(47.3)	(48.4)	2.2%
Other	5.6	7.0	8.1	7.6	-5.2%
Total	980.1	1,005.3	1,009.6	1,043.5	3.4%

The County relies on assessment data, a measure of prices and sales provided by the Department of Assessment & Taxation, to forecast property taxes. The County uses trend analysis to forecast the various discounts and credits.

#### INCOME TAXES

The structure of local income taxes is currently a flat-rate tax applied to all taxable income versus the previous “piggyback” structure based on an amount of the state tax. After careful review of potential budget reductions, alternative revenue enhancements, and collaboration with residents about their priorities and community needs the County raised the income tax rate from 2.83% to 3.2% effective January 1, 2020 for the FY 2020 budget.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Income Taxes	734.9	804.7	804.6	811.2	0.8%

Although the first stages of the COVID-19 shutdown occurred during the FY 2020 budget cycle, the timing of income tax distributions meant careful consideration of the pandemic’s effect would need to be taken for FY 2021.

Prior to adopting its FY 2021 spending guideline, the Spending Affordability Committee reviewed current and projected economic conditions to gain an understanding of the basis for its consultant’s personal income estimates and forecast. In its January 2020 report, the consultant (Sage Policy Group, Inc.) predicted that Baltimore County personal income would grow 4.16% in FY 2020 and 3.9% for FY 2021. This prediction, and the resulting recommendations of the Committee in February, came prior to the COVID-19 pandemic.

On March 5, 2020 the Governor of the State of Maryland proclaimed a state of emergency that was renewed again on March 17, 2020. Beginning March 19, 2020 the County Executive issued a series of orders and declarations regarding the COVID-19 pandemic precluding gatherings or events with ten or more people and restricting the operations of certain businesses in the County. These orders came at a time when the Executive’s Annual Budget Message was being prepared for release on April 14, 2020. In response to the pandemic the Office of Budget and Finance reduced projected revenues for FY 2021 from their February peak by \$40 million with \$28.7 million of these forecasted reductions being related to Income Tax. These projected revenues included 0% growth for Tax Year 2020 and 1.5% growth for Tax Year 2021 after

adjustments for the new tax rate effective January 1, 2020. The Executive's Budget Message further stated "given both the rapidly changing nature and severity of the economic decline ahead, it is reasonable to expect another revenue write-down before the County Council completes its work on the budget." This write down occurred in May 2020 and included an additional reduction of \$49.7 million in income tax. Baltimore County based its income tax on forecasts provided by Moody's Analytics for previous tax years, numerous discussions among Budget and Finance Affiliate members coordinated by the Maryland Association of Counties, and on revenue forecast information provided by the State Comptroller's Office and the Bureau of Revenue Estimates in April. This forecast included a 22% reduction in second quarter income tax withholdings for tax year 2020 and assumptions of 0% income growth through the end of tax year 2021. Distributions for the second quarter of tax year 2020 reflecting the height of the COVID-19 shutdown would not be received by Baltimore County until after the adoption of the FY 2021 budget.

Strong growth in personal income has been reported in previous fiscal years. In its January 2019 report, Sage Policy Group predicted that Baltimore County Personal income would grow 4.31% in FY 2019, which was in line with the 4.36% forecast for the State of Maryland. Despite reported personal income and employment growth in Baltimore County, Income Tax results have recently fallen short of original estimates with a shortfall of \$51.4 million in FY 2018 and \$38.6 million in FY 2019. It is assumed recent income taxes have been impacted by the tax burden shifting as very high income residents delayed normal capital gains recognition and that many tax advisors may have considered the possibility of federal tax cut legislation.

The Maryland Bureau of Revenue Estimates projected the federal Tax Cuts and Jobs Act of 2017 (TCJA) would result in a \$2.75 billion net federal tax cut for Maryland taxpayers. However, the changes in TCJA that increased the standard deduction and eliminated most itemized deductions are expected to result in many tax payers switching to the standard deduction on the Federal level and therefore also using the State's standard deduction. This change would cause taxpayers to pay less in combined State and federal tax while paying more in State tax than in previous years and result in additional State and local income tax revenues. Baltimore County's projection of increased income tax due to TCJA, based on the State's estimate, grows from \$19 million to \$23.3 million in Tax Years 2018 to 2024. FY 2019 is projected to be the first budget year impacted with \$7.8 million in projected additional revenue, \$30.2 million in FY 2020 and \$15.2 million in FY 2021.

Finally, the County has assumed some loss in revenue due to the Wynne Case, which held that Maryland violated the Commerce Clause because it did not permit a taxpayer to take a credit against the county portion of the personal income tax for taxes paid to other states. The matter was argued before the U.S. Supreme Court and the FY16 budget reflected the County's belief that Maryland counties would prevail. However, the Supreme Court issued a decision in favor of taxpayer Wynne. As a result, the State Comptroller will implement guidelines established by the Maryland General Assembly to recoup any accrued tax liability from local governments over 20 quarters beginning in May 2021. Baltimore County's estimated liability for the 2007 – 2014 period is \$50.1 million. In anticipation of these payouts, the County used \$25.4 million of excess funding sitting in the Employee Health Insurance Reserve at the end of FY 2016 to begin to cover these

claims tied to prior tax years. The remaining \$24.7 million will begin to impact Income Tax revenues in FY 2023, with a loss of \$0.7 million.

## SALES & SERVICE TAXES

Baltimore County imposes excise taxes on certain activities conducted within the County. The most notable of these is the Title Transfer tax levied upon the transfer or sale of any property and the Recordation Tax which is a tax on deeds and other such documents conveying title to property.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Transfer Tax	78.5	70.5	66.3	61.7	-7.0%
Recordation Tax	35.8	32.5	29.7	27.6	-7.0%
Electricity Tax	14.3	13.7	13.8	13.7	-0.9%
Telephone Tax & Cell Phone tax	8.0	31.2	12.6	13.0	3.7%
Other	22.4	26.8	21.9	23.5	7.2%
Total	159.0	174.8	144.4	139.6	-3.3%

The Baltimore County Title Transfer Tax rate is set at 1.5% of the consideration. In an effort to stimulate home ownership in Baltimore County for individuals who find closing costs a barrier to a home purchase, the first \$22,000 of consideration on the transfer of an owner-occupied dwelling is exempt from Title Transfer Tax. The County uses economic trends such as housing sales and mortgage rates in its forecast of Title Transfer revenue. Although previous forecasts for FY 2020 and FY2021 included expectations for property related transaction taxes to remain relatively flat, the adopted budget included a 7% reduction in these taxes as incomes were expected to be impacted by the COVID-19 pandemic.

Electricity Tax rates have remained unchanged since the deregulation of the electric utility industry in 2002 and are currently set at \$0.0053 per kilowatt hour (kWh) for non-residential electricity sales and \$0.00375 per kilowatt hour for large manufacturers. Electricity tax revenues are projected to decline slightly, consistent with a longer term move to energy efficiency.

Baltimore County has had its Telephone Tax in place for several decades. It is an excise tax of 8% on all calls originating in the County. The broad base of the tax should make it applicable to both land lines and cellular phones. Yet, in recent years there has been non-compliance by the cellular industry and thus the true tax base did not keep pace with population growth, the previous long term trend. Fiscal Year 2020 included revenue from new legislation to expand the scope of the county telephone tax to include such services as Voice-over-Internet Protocol and levying an 8% tax on wireless services. Telephone and Cell Phone taxes are expected to generate \$13 million in revenue in FY 2021.

Other local taxes include taxes on the sale of emergency 911-telephone service (75 cents per line per month), admission and amusement (10% of receipts), trailer parks (7% of rent up to \$20 per pad per month, and hotel occupancy (9.5%). Of these, Admission and Amusement Taxes and Hotel and Motel Taxes are expected to be more heavily impacted by the COVID-19 Pandemic.

Hotel Tax rates increased in FY 2020 from 8% to 9.5% and expanded to capture fees to intermediaries like online travel sites and Airbnb. However, due to COVID-19 shutdowns, a forecast of the final months of FY 2020 assume a 70% reduction in revenue with a return to more normal collection levels in FY 2021. Forecasts for Admission and Amusement Taxes assume the loss of roughly one quarter of revenue for FY 2020 and FY 2021. Taxes on Trailer Parks were repealed effective October 29, 2019 through County Council Bill 76-18 and are not anticipated for FY 2021. Although the 911-telephone service fee did not increase in FY 2020, House Bill 397 is expected to generate an increase in revenue as fees will be able to be applied multiple times each month to a single account holder depending on the voice channel capacity of the account, whereas each account only paid the fees once per month under the previous law. This change was effective July 1, 2019. The County uses Trend Analysis to forecast these taxes and the electricity and telephone taxes.

## **GENERAL FUND NON TAX REVENUES**

### **INTERGOVERNMENTAL AID**

Intergovernmental Aid from the State and federal governments is the largest source of revenue to Baltimore County outside of taxes. Cuts to these areas can have a significant impact on revenues.

State shared revenues, both from the Highway User tax on gasoline and motor vehicles, and license fees on County businesses, have proven to be very sensitive to the condition of our economy. For example, a strong economy can garner significant improvement in Highway User tax receipts while revenues drop when people drive less due high gas prices or when they do not purchase vehicles because they cannot get a loan. Historically the State of Maryland has also made several changes to control on-going costs when faced with structural deficits that have impacted Baltimore County. This has effected both State Shared Revenues' Highway User Revenue as well as other categorical aid for health, public safety and reimbursements for State credit programs.

Some aid, such as Police aid, has been restored since previous economic downturns. Police Aid was scheduled to be fully restored in FY16, but the Maryland General Assembly postponed its implementation. Baltimore County's population has grown so that it graduated into the second highest density funding tier (over 1,300 people per square mile) under the Police Aid formula. The impact was a \$2 million, 21% increase in this aid for FY16 and an additional \$754,000 increase in FY 2017. Police Aid is expected to be \$12.8 million in FY 2021.

Other aid, such as Highway User Revenue have been increased but have not approached previous levels of revenue. In FY 2007 Highway User Revenues reached a high of \$43 million. In FY 2010 they were reduced to \$1.9 million. For FY 2021 Highway User Revenues were expected to reach \$9.2 million in FY 2021 but the State revised estimates down to \$8.2 million (After the FY 2021 Budget Adoption) due to anticipated impacts of COVID-19.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Shared Taxes & Fees	10.9	11.3	11.2	11.4	2.1%
State Aid	35.4	35.9	35.2	35.0	-0.6%
Federal Aid	6.3	5.9	5.8	4.9	-16.5%
Total	52.5	53.1	52.2	51.2	-1.8%

The State has also historically used cost transfers rather than direct aid reductions when faced with budgetary challenges. In FY 2013 cuts were applied to non-county funding at the Public Schools and the Community College (the County increased funding to the Public Schools to cover a large part of these losses). Baltimore County (along with other counties) was also required to contribute \$4.8 million to cover most of the cost of the State's Department of Assessment and Taxation. This payout, reflected in the budget as a reduction to revenues, is expected to be \$2.9 million in FY 2021. In addition, effective in FY 2013, the County began paying its share of the State's Teacher Retirement System costs, to be phased in over multiple fiscal years. The first year's projected cost was \$15.7 million. The FY 2016 level, after full phase-in, was \$29.4 million. In return, the County began receiving a \$3 million grant in FY 2013 to mitigate the impact.

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Beginning in FY 2011, the County began receiving reimbursement of the issuer subsidy for bonds issued through the federal American Recovery and Reinvestment Act (ARRA) of 2009. Revenue from this source in FY 2021 should be approximately \$3.3 million.

#### LICENSES & PERMITS

These fees are charges applied against select businesses and activities usually associated with the licensing and regulation of the activity. This includes charges for items such as building permits, electrical inspection permits, and licenses on amusement devices. In FY 2009 Rental Registration was implemented County-wide and is on a 3 year cycle. This requires owners of buildings with one to six dwelling units to register with Baltimore County. The program, with licenses priced at \$40 and \$50 based on the number of units, was established to provide increased enforcement of County codes and regulations and is expected to generate \$440,000 in FY 2021. Impacts of the COVID-19 pandemic were forecasted to predominantly affect FY 2020 License and Permit revenues.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Building Permits	2.6	2.0	1.9	2.0	4.8%
Electrical Inspection	1.3	1.2	1.3	1.2	-13.5%
Other	2.3	2.3	1.8	2.1	16.1%
Total	6.2	5.5	5.1	5.3	4.1%

## FINES, FORFEITURES AND PENALTIES

A small portion of General Funds are generated from the charges for violations to County regulations. The major components of this category are parking fines and red light citations. Funds in this category are also derived from zoning violation citations, the forfeiture of properties seized as a result of criminal activity and from animal control violations. The speed enforcement camera program that was implemented in FY 2011 in various school districts is not reflected here because it is a restricted Special Fund revenue source.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Parking Fines	1.5	1.6	1.5	1.6	6.7%
False Alarm Citations	0.5	0.5	0.4	0.4	0.0%
Red Light Citations	0.8	1.1	0.7	0.8	18.4%
Other	3.2	2.8	2.0	2.7	37.1%
<b>Total</b>	<b>6.0</b>	<b>6.1</b>	<b>4.6</b>	<b>5.5</b>	<b>21.1%</b>

In late FY 1999, the County implemented a program to reduce the number of false burglar alarms in the County by requiring registration of all alarm systems and imposing a fine on system users who have three or more false alarms in a calendar year. This program has been successful in not only reducing lost police officer time, but also altering the behavior of some of the worst violators.

Impacts of the COVID-19 pandemic are forecasted to predominantly affect FY 2020 Fines, Forfeitures and Penalties revenue and rebound as the State recovers and reopens.

## USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. The average return-on-investment (ROI) for FY 2021 is projected to be only 0.10% due to the impacts of COVID-19 compared to 1.52% in FY 2020 and 2.22% in FY 2019. The average portfolio size is also anticipated to decrease from \$497 million to nearly \$472 million from FY 2021 to FY 2021.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Investment Income	9.2	10.5	7.7	0.5	-93.8%

## CHARGES FOR CURRENT SERVICES

User fees and charges for County services can be divided into major groupings of General Government, Recreation, and Health & Human Services. Historically, the prominent fees in the first group are Fire Inspection Fees, Development Fees, and Lien Certificates. Effective Mid FY 2016, EMS Transportation Fees provided another source of income to the county. The county received \$7 million in fees for FY 2016 – less than anticipated due to start-up delays for some

hospitals and insurance providers. Collections have since grown and are expected to be \$26.5 million in FY 2021. Recreation Fees are collected at the Rocky Point Beach and Park, fishing center at Loch Raven Reservoir, and the Oregon Ridge Lodge. These are expected to be impacted by the COVID-19 pandemic in FY 2020 and return to normal levels for FY 2021.

Included in the third group are Landfill Charges paid by commercial haulers at the County landfill and Medicare reimbursements for services provided by the County Health Department. Landfill charges are anticipated to be \$15.3 million in FY 2021. The Home Health program ended in FY 2019 and revenues are not expected for FY 2021.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Lien Certificates	1.4	1.4	1.4	1.0	-28.0%
Development Fees	1.0	0.5	0.8	0.5	-38.4%
Recreation Fees	0.9	0.7	0.4	0.9	147.0%
Landfill Charges	14.2	13.6	15.0	15.3	2.0%
EMS Fees	26.4	25.3	25.3	26.5	4.9%
Other Services	8.8	9.1	7.6	9.4	23.8%
<b>Total</b>	<b>52.6</b>	<b>50.5</b>	<b>50.4</b>	<b>53.6</b>	<b>6.3%</b>

#### OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2021, the major components of this category are attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District (15%), the franchise fees paid by two local cable television companies (42%), miscellaneous receipts (20%) and facilities/tower rentals (9%). In FY 2020 a 1% fee is anticipated to be added to cable franchise fees to cover the cost of public, educational and governmental programming and was projected to generate an additional \$3.1 million, however negotiations are still ongoing. The FY 2021 budget includes total Cable TV Franchise fees of \$18.2 million.

Revenue (\$ in Millions)	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget	% Increase
Metro District Reimbursement	6.8	7.1	6.7	6.8	1.0%
Cable TV Franchise	16.0	19.2	15.9	18.2	14.4%
Miscellaneous	9.0	9.0	6.9	15.5	122.9%
Grant Reimbursement	5.3	5.0	5.7	5.0	-12.3%
Facility & Tower Rentals	4.1	4.0	4.4	4.1	-7.8%
Other Receipts	1.8	1.7	2.1	1.7	-16.1%
<b>Total</b>	<b>42.9</b>	<b>46.0</b>	<b>41.7</b>	<b>51.2</b>	<b>22.9%</b>

#### APPROPRIATION FROM FUND BALANCE

The appropriation from Fund Balance is not revenue, but it is a source of funding for the General Fund budget. Therefore an analysis of its status is needed when analyzing the County's



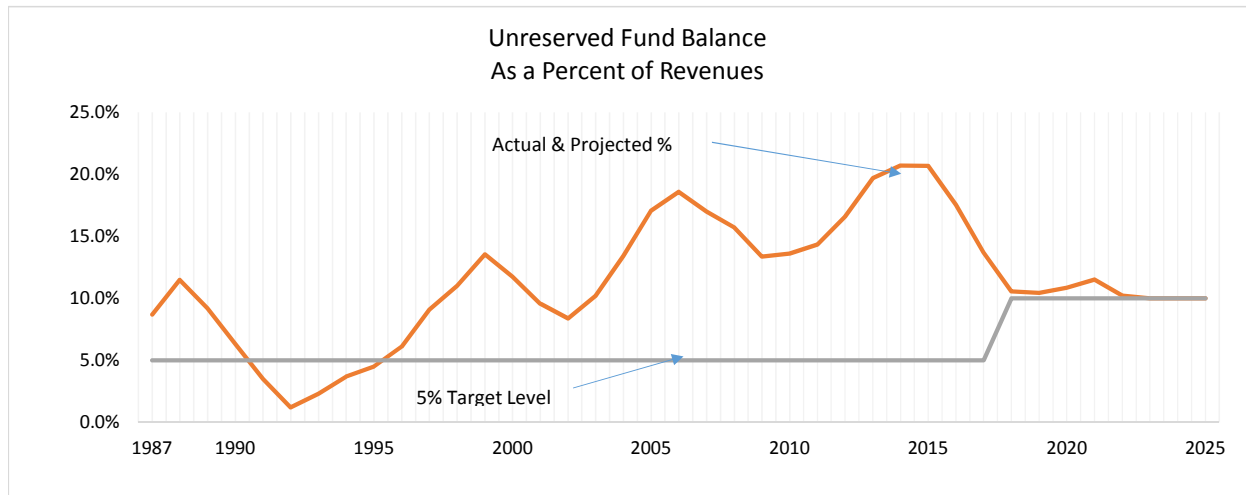
revenue choices for the upcoming fiscal year. The General Fund balance consists of two components: the unappropriated balance and the Revenue Stabilization Reserve Account (RSRA).

The RSRA was established within the General Fund as a “rainy day fund” to protect the County from future economic downturns which result in major revenue shortfalls or other fiscal emergencies. The RSRA was established in 1992 with a minimum required balance set at 3% of the expenditure budget, but the County had previously maintained a higher 5% of revenues target for fund balance at fiscal year-end. This long established County financial guideline was codified by raising the account’s minimum 5% of the revenue budget starting in FY 2007. Many credit analysts feel that a Triple-A rated county should have a higher ending fund balance. Therefore, the County’s financial guideline began to target a minimum 10% balance prior to codifying it at that level in the spring of 2018. The County may have as low as a 7% balance, but may not remain at that level for more than two fiscal years. The accumulated balance of the RSRA at the end of FY 2020 is projected to be, following the transfer of interest earnings and lapsed funds, \$215,633,579, or 10% of the FY 2020 revenue budget. The total FY 2021 RSRA ending balance is estimated to be \$220,808,785, or 10% of the FY 2021 estimated revenues.

The FY 2020 General Fund Balance – unappropriated balance and RSRA - is projected to be \$249,399,020 or 11.8% of estimated total revenues. The FY 2021 General Fund Balance is projected to be \$221,276,048 or 10.2% of estimated total revenues. Both years exceed the County’s targeted 10% minimum balance. Additional detail is provided on Exhibit “H”.



## MULTI - YEAR OUTLOOK FY 2021 TO FY 2025



The Available Balance is the amount of funds which readily can be used to meet normal budget obligations. The Revenue Stabilization Account is a designated cash reserve which, at year end, is maintained at a level equivalent to 10% of budgeted revenues. It can be utilized to eliminate a deficit which could develop due to a severe revenue shortfall. When combined, the two comprise the Unreserved General Fund Balance and represent the total amount of resources that could be used in an emergency.

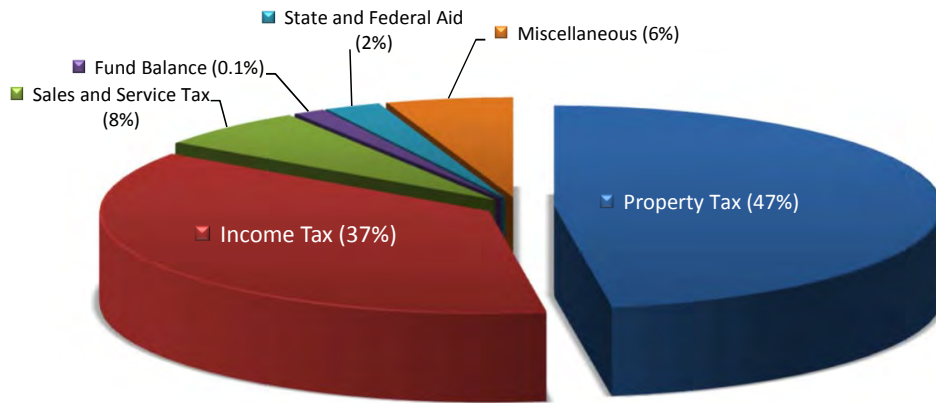
	Available Balance at July 1	Revenues & Reserve Adjust.	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A + B) Combined Unreserved Balance	Balance as % of Revenues
FY 2014	249.4	1,751.7	(1,723.4)	(0.2)	277.5	85.2	362.7	20.7%
FY 2015	277.5	1,821.6	(1,864.9)	(4.2)	230.1	89.3	319.5	17.5%
FY 2016	230.1	1,890.3	(1,951.1)	(3.8)	165.5	93.1	258.7	13.7%
FY 2017	165.5	1,973.5	(2,023.4)	(6.3)	109.3	99.4	208.7	10.6%
FY 2018	109.3	1,956.0	(1,960.3)	(99.6)	5.4	199.0	204.4	10.5%
FY 2019	5.4	2,068.8	(2,048.4)	(8.2)	17.6	207.2	224.8	10.9%
FY 2020	17.6	2,164.1	(2,139.5)	(8.4)	33.8	215.6	249.4	11.5%
FY 2021	33.8	2,161.7	(2,189.9)	(5.2)	0.4	220.8	221.2	10.2%
FY 2022	0.4	2,240.2	(2,232.9)	(5.0)	2.7	225.8	228.5	10.2%
FY 2023	2.7	2,302.3	(2,296.0)	(5.7)	3.3	231.5	234.8	10.2%
FY 2024	3.3	2,353.9	(2,348.6)	(6.5)	2.2	238.0	240.1	10.2%
FY 2025	2.2	2,405.5	(2,400.2)	0.0	7.5	238.0	245.4	10.2%

The five year outlook for revenues and expenditures indicates:

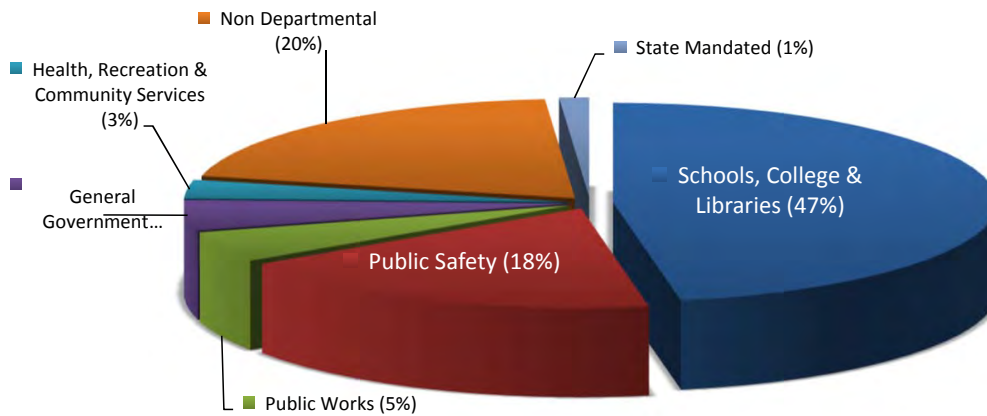
- \* Fund balances (\$millions) will stabilize around 10% of revenues, the legal target level for the Revenue Stabilization Account.
- \* A 3% COLA will be provided to employees in mid FY19. It assumes 2.75% average annual salary adjustments that include annual merit and longevity increments. Adjustments have been made for cost increases in certain built-in items such as employee benefits, utilities, and debt service, as well as a 2.5% inflationary growth in other cost items. Funding for at least maintenance-of-effort provisions in the public schools and community college has been included.
- \* FY21 General Fund Current Expense contribution to the Capital Budget is \$21.6 million.
- \* OPEB funding in FY21 is \$35 million.

**BALTIMORE COUNTY FY 2021 GENERAL FUND OPERATING BUDGET**  
**\$ 2.190 BILLION**

**FY21 General Fund Revenue by Type**



**FY21 General Fund Expense by Type**



**FY 2021 GENERAL FUND BUDGET BREAKDOWN**

<b>AGENCY</b>	<b>FY 2020 Adjusted</b>	<b>FY 2021 Appropriation</b>	<b>INC/DEC \$</b>	<b>%</b>
<b><u>General Government</u></b>				
Office of County Executive	1,065,283	1,089,482	24,199	2.27%
Office of Budget and Finance	8,888,648	8,772,948	(115,700)	-1.30%
County Administrative Officer	3,201,978	3,181,311	(20,667)	-0.65%
Vehicle Operations/Maintenance	458,899	468,077	9,178	2.00%
Office of Law	4,300,251	4,375,064	74,813	1.74%
Department of Planning	8,053,598	3,213,785	(4,839,813)	-60.10%
Office of Human Resources	3,173,947	3,773,530	599,583	18.89%
Department of Permits, Approvals and Inspections	10,068,522	10,156,293	87,771	0.87%
Property Management	37,023,978	36,785,148	(238,830)	-0.65%
County Council	2,660,211	2,711,418	51,207	1.92%
County Auditor	1,687,712	1,679,060	(8,652)	-0.51%
Board of Appeals	245,940	250,848	4,908	2.00%
Office of Information Technology	30,362,862	31,255,859	892,997	2.94%
Office Ethics & Accountability	163,642	290,100	126,458	77.28%
<b>Subtotal</b>	<b>111,355,471</b>	<b>108,002,923</b>	<b>(3,352,548)</b>	<b>-3.01%</b>
<b><u>Department of Public Works</u></b>				
Office of the Director	659,891	1,169,662	509,771	77.25%
Bureau of Engineering & Construction	4,318,500	4,170,940	(147,560)	-3.42%
Bureau of Highways & Equipment Maintenance	26,917,219	30,282,856	3,365,637	12.50%
Bureau of Solid Waste Management	63,399,039	62,390,361	(1,008,678)	-1.59%
Bureau of Transportation	10,987,001	11,769,898	782,897	7.13%
Bureau of Utilities	573,680	553,470	(20,210)	-3.52%
<b>Subtotal</b>	<b>106,855,330</b>	<b>110,337,187</b>	<b>3,481,857</b>	<b>3.26%</b>
<b><u>Health and Human Services</u></b>				
Department of Health	24,538,372	24,301,100	(237,272)	-0.97%
Department of Social Services	8,504,849	13,499,341	4,994,492	58.73%
Department of Aging	4,625,692	3,846,880	(778,812)	-16.84%
Department of Environmental Protection and Sustainability	5,693,712	5,781,783	88,071	1.55%
<b>Subtotal</b>	<b>43,362,625</b>	<b>47,429,104</b>	<b>4,066,479</b>	<b>9.38%</b>
<b><u>Culture and Leisure Services</u></b>				
Department of Libraries	35,023,677	35,265,435	241,758	0.69%
Department of Recreation & Parks	12,371,526	11,853,094	(518,432)	-4.19%
Organization Contributions	5,950,009	5,660,209	(289,800)	-4.87%
<b>Subtotal</b>	<b>53,345,212</b>	<b>52,778,738</b>	<b>(566,474)</b>	<b>-1.06%</b>
<b><u>Economic &amp; Comm. Development</u></b>				
Department of Economic and Workforce Development	1,489,219	1,470,057	(19,162)	-1.29%
<b>Subtotal</b>	<b>1,489,219</b>	<b>1,470,057</b>	<b>(19,162)</b>	<b>-1.29%</b>
<b><u>State Mandated Agencies</u></b>				
Circuit Court	5,065,143	5,291,363	226,220	4.47%
Orphans Court	267,461	288,134	20,673	7.73%
Board of Elections Supervisors	5,897,919	5,844,530	(53,389)	-0.91%
State's Attorney	10,058,840	10,340,732	281,892	2.80%

**FY 2021 GENERAL FUND BUDGET BREAKDOWN**

<b>AGENCY</b>	<b>FY 2020 Adjusted</b>	<b>FY 2021 Appropriation</b>	<b>INC/DEC \$</b>	<b>%</b>
County Sheriff	5,541,235	5,443,169	(98,066)	-1.77%
Cooperative Extension	266,059	260,289	(5,770)	-2.17%
<b>Subtotal</b>	<b>27,096,657</b>	<b>27,468,217</b>	<b>371,560</b>	<b>1.37%</b>
<b><u>Public Safety</u></b>				
Department of Corrections	43,466,669	43,517,762	51,093	0.12%
Emergency Communications Center	15,316,168	15,303,793	(12,375)	-0.08%
Police Department	237,613,323	236,726,968	(886,355)	-0.37%
Fire Department	107,292,642	108,151,530	858,888	0.80%
<b>Subtotal</b>	<b>403,688,802</b>	<b>403,700,053</b>	<b>11,251</b>	<b>0.00%</b>
<b><u>Education</u></b>				
Community College of Baltimore County	66,516,429	68,673,565	2,157,136	3.24%
Department of Education	913,149,582	928,957,446	15,807,864	1.73%
<b>Subtotal</b>	<b>979,666,011</b>	<b>997,631,011</b>	<b>17,965,000</b>	<b>1.83%</b>
<b><u>Non Departmental</u></b>				
Debt Service	128,079,411	131,005,861	2,926,450	2.28%
Retirement & Social Security	151,936,366	158,297,870	6,361,504	4.19%
Insurance	110,818,915	119,221,244	8,402,329	7.58%
Reserve for Contingencies	1,078	1,000,000	998,922	92,664.38%
Contribution to Capital Budget	38,250,808	21,643,530	(16,607,278)	-43.42%
Local Share State/Federal Grants	9,559,944	9,849,787	289,843	3.03%
<b>Subtotal</b>	<b>438,646,522</b>	<b>441,018,292</b>	<b>2,371,770</b>	<b>0.54%</b>
<b>GRAND TOTAL</b>	<b>2,165,505,849</b>	<b>2,189,835,582</b>	<b>24,329,733</b>	<b>1.12%</b>



**FORECAST OF THE SPENDING AFFORDABILITY  
FISCAL YEAR 2021 GUIDELINE**

		<u>FY 2020</u>	<u>FY 2021</u>
FY2020 Base Spending			
Final FY 2020 Spending Guideline		\$ 2,079,537,214	
Ongoing Revenues Resulting from Structural Adjustment		\$ 45,000,000	
General Fund Operating Budget Appropriations			\$ 2,189,835,582
Supplemental Appropriation*			<u>\$ -</u>
Adj. General Fund Operating Budget Appropriation	(A)		\$ 2,189,835,582
Adjustments			
Selected Non-County Funds			
Local Matching Funds			(9,849,787)
Capital Related Items			
PAYGO (Excluding Operating Costs)			(21,643,530)
Reserve Funds			
Contingency Reserve			<u>(1,000,000)</u>
Adjustments Subtotal		2,124,537,214	(32,493,317)
Other Adjustments			
Police Settlement			(7,271,852)
BCPS State-Approved One-Time Costs			<u>(2,804,380)</u>
Other Adjustments Subtotal		-	(10,076,232)
Total Adjustments	(B)	<u>2,124,537,214</u>	<u>(42,569,549)</u>
FY 2020 Adjusted Base Spending	(C)	2,124,537,214	
Personal Income Growth 4-Year Average	X (D)	<u>1.0405</u>	
FY 2020 Spending Guideline (Cx D)	(E)	<u>\$ 2,210,580,971</u>	<u>\$ 2,147,266,033</u>
<b>Maximum Spending Growth</b>		<b>\$ 86,043,757</b>	
<b>Under / (Over) Guideline</b>			<b>\$ 63,314,938</b>

## **SPECIAL FUNDS OVERVIEW**

Special Fund includes the Liquor License Fund, Stormwater Management Fund, Gifts and Grants Fund, and the Economic Development Financing Fund. Special Funds total \$245.4 million in the FY 2021 operating budget, a 32% decrease from FY 2020. This decrease is predominantly due to \$144 million in federal funding for necessary and justifiable expenditures incurred due to the COVID-19 pandemic ending December 30, 2020.

### **LIQUOR LICENSE FUND**

Like the General Fund, appropriations in this fund lapse into a separate fund balance at the end of each fiscal year. The Fund finances the operating costs of the Liquor Board, but any revenue surpluses may be used to support other government functions. In FY 2020 the Liquor License Fund will contribute \$450,000 to finance other functions, such as substance abuse programs in the Health Department.

License prices as well as the number of licenses issued are controlled by the State. During the 2011 legislative session, a bill to increase various license fees for the sale of alcoholic beverages within the County passed. Since that time Liquor License revenues have returned to their normal no growth status.

### **STORMWATER MANAGEMENT FUND**

Chapter 151 of the Acts of the General Assembly of Maryland of 2012, known as the “Stormwater Management Watershed Protection and Restoration Program,” mandated that Baltimore County establish an annual stormwater remediation fee and a local watershed protection and restoration fund in order to comply with federal and State stormwater management requirements. Baltimore County complied with this law, establishing both the fee and the fund, effective July 1, 2013. Chapter 124 of the Acts of the General Assembly of Maryland of 2015 later repealed the requirement to collect a stormwater remediation fee with language that only authorized the collection of a fee. Subsequently, local Bill No. 85-15 repealed this fee, effective July 1, 2017 (Fiscal Year 2018). However, neither the State or County actions eliminated the obligation to meet 2025 Federal pollution reduction load guidelines.

The stormwater remediation fee was assessed to residential, industrial, commercial and institutional properties and was included in the annual real property tax bill. The fee could be reduced upon installation of County-approved stormwater best-management practices (BMPs) to reduce the property’s pollutant load and its efficiency at removing pollutants. Fee revenues were deposited into the Stormwater Management Fund and may not be reverted or be transferred to the county’s general fund. Revenues deposited in the fund shall only be used for certain purposes, including capital improvements for stormwater management; operation and maintenance of stormwater management systems and facilities; public education and outreach relating to stormwater management or stream and wetland restoration; stormwater management planning; and grant funding to nonprofit organizations.

For FY 2016, the county determined, with the adoption of local Bill No. 9-15, that the fee rates could be reduced by approximately one-third. With the enactment of local Bill No. 85-15, fee rates for FY 2017 were further reduced as follows:

	FY 2015	FY 2016	FY 2017	FY 2018
Single-family detached	\$39	\$26	\$17	\$0
Single-family attached (per dwelling unit)	\$21	\$14	\$9	\$0
	FY15	FY16	FY17	FY18
Residential, condo or coop ownership (per dwelling unit)	\$32	\$22	\$15	\$0
Residential unimproved	\$0	\$0	\$0	\$0
Agricultural, non-residential	\$0	\$0	\$0	\$0
Agricultural, single-family	\$39	\$26	\$17	\$0
Non-residential, non-institutional (per ERU)	\$69	\$46	\$31	\$0
Non-residential, institutional (per ERU)	\$20	\$14	\$9	\$0

ERU or “Equivalent Residential Unit” is the statistical mean of the total planimetric impervious surface of developed single-family detached residences inside the Urban Rural Demarcation Line (URDL) that serves as the base unit of assessment for the stormwater remediation fee.

It should be noted that the enactment of Chapter 124 did not repeal Chapter 151 of the Acts of the General Assembly of Maryland of 2012, which requires the establishment of local watershed protection and restoration program and the collection of revenues used to finance this program to be deposited into a local watershed protection and restoration fund. Furthermore, a reporting mechanism was established that requires the County to file a financial assurance plan every two years that demonstrates (in the judgement of Maryland’s Department of Environment) the plan’s financial capacity to comply with State law.

#### GIFTS AND GRANTS FUND

The Gifts and Grants Fund does not lapse at the end of a fiscal year. Appropriation levels in the Gifts and Grants fund will rise and fall according to the level of aid received, which is primarily from the State and federal government.

The FY 2020 Adjusted Appropriation of the Gifts and Grants Fund included \$144 million of monies derived from federal funds and made available to the County through the U.S. Department of Treasury as a result of the COVID-19 public health catastrophe and public safety emergency. These costs must be incurred during the period that begins March 1, 2020 and ends on December 30, 2020. The largest portion of the Gifts and Grants fund in FY 2021 (\$85.5 million, a 4.6% increase from FY 2020) is allocated to the Housing Office for distribution of Housing Assistance payments. Another key component of this fund is the federal and State aid to the Health Department, totaling \$66.8 million in FY 2021, a 12.5% increase from FY 2020.

#### ECONOMIC DEVELOPMENT FINANCING FUND

The Economic Development Financing Fund does not lapse at the end of a fiscal year. The fund is dependent upon appropriations from the capital budget and loan repayments.



The purpose of the Economic Development Revolving Financing Fund is to provide a variety of loans to qualified businesses so that they can acquire and/or improve real property and/or purchase equipment, in support of the County's overall business attraction, growth and retention mission. Moreover, the fund is used to improve housing opportunities for County residents. The County has made a ten-year \$30 million commitment for affordable rental housing opportunities. The County will also allocate \$300,000 per year for 10 years to fund modifications for renters with a disability. The housing commitments are part of a conciliation agreement with the federal Department of Housing & Urban Development.

In FY 2019 Baltimore County began the first year of a 5 year project to support a \$350 million mixed use development in downtown Towson. Towson Row is eligible to receive \$35 million in Revitalization and High Performance Building Tax Credits, but instead will accept \$26.6 million in present value payments. The County will also provide a \$16.4 million advance that will be recovered through subsequent Hotel Tax collections. The total \$43 million payment will be paid out as follows: \$18.5 million in FY 2019, \$5.5 million in each of FY 2020 – FY 2023, and a \$2.3 million property purchase offset.

## **NON-COUNTY FUNDS OVERVIEW**

The Non-County Fund consists mainly of revenues for discretely presented component units from tuition and intergovernmental aid for the schools, college and library. They do not pass through the County treasury but must receive spending approval from the County Council. Most of the aid is unrestricted, but a large portion of the school funding is restricted to certain State or federal initiatives. The largest unrestricted State aid program to the schools is the Foundation Program which totals \$425 million in FY 2021. This is a formula that determines the State's share of a minimum per pupil spending level based on each county's wealth. Other unrestricted aid is given to the schools for transportation, special education, and the special needs of students from economically disadvantaged environments.

While tuition is a small portion of non-County revenues for BCPS, the Community College of Baltimore County (CCBC) has traditionally utilized student tuition and fees as a significant source of revenue to defray its ongoing operating costs. However, unfavorable societal demographics in both the Baltimore region and nationally have resulted in enrollment declines during the past decade that place growing pressure on federal, state and local governmental funding sources. To help offset an enrollment decline of 4.4% from FY 2020 to FY 2021, CCBC increased tuition rates for non-County students by 2.1% in FY 2021. The in-County tuition rate will be unchanged in FY 2021.

The Board of Trustees recommended budget included the state appropriation level proposed by Governor Hogan in his FY 2021 budget. Governor Hogan also recommended a budget reconciliation finance act (BRFA) that eliminated future formulas and halved the FY 2021 Cade formula increase slated for Maryland's community colleges. (The Cade formula calculates state support for community colleges as a percentage of state support for designated University System of Maryland institutions per FTE student.) The legislature did not adopt the BRFA and

therefore funded the Cade formula. As a result, CCBC's state appropriation rose to \$48.8M or \$3.2M more than the Board's recommended budget.

CCBC will be receiving \$8.5 million less in federal grants in FY 2021 compared to FY 2020. Fewer students are qualifying for aid due to changes in Title IV eligibility and qualification requirements as well as an increase in the Expected Family Contribution. In addition, College Promise has impacted Title IV aid because it is awarded after federal assistance but before loans, therefore students are able to take advantage of College Promise and either don't need a loan or need less of a loan which decreases loan expenses and grants overall. Also, there has been a greater effort from the College and the Federal Student loan process to inform students about smart borrowing practices.

Other Non-County governmental funds are collected by Baltimore County Public Library, including State Library Aid totaling \$6.4 million which is split between direct funding of library operations and support of library capital construction appropriated within the County's Capital Budget. Additionally, budgetary support from user fees, fines and sales receipts account for \$2.6 million of operating funds.

## **PROPRIETARY FUNDS OVERVIEW**

### **METROPOLITAN DISTRICT ENTERPRISE FUND**

The Metropolitan District Enterprise Fund was altered starting in FY 2002 as a result of Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 37, requiring new financial reporting standards for state and local governments. The Metropolitan District Enterprise Fund combines the Metropolitan District Operating and Metropolitan District Capital Projects funds. Prior to FY 2004, the Metropolitan District was considered a special revenue governmental fund and therefore included as an appropriation in the Operating Fund.

The Metropolitan District receives revenues from the net receipts on the sale of water, water service, and sewer service. Such revenues are expended for the maintenance and operation of the water and sewerage system. All rates are reviewed annually on a funds-needs basis and revisions are recommended to the County Executive. The authority for setting water consumption rates rests with Baltimore City's Board of Estimates, based on recommendations submitted by the Baltimore County Director of Public Works. The County increased rates 15% in FY 2008, 7.5% in FY 2009, 5% in FY 2010, 10% in FY 2011, 15% in FY 2016 and increased rates by 12% in FY 2017. In FY 2018, the County increased fees to reflect usage by property type as follows: Residential 8.4%; Churches, Government, and Schools 10.2%; Businesses and Apartments 12.2%; and Industrial 14.2%. For FY 2019 the 4 property types have been combined into 3 – Residential (including churches), Commercial (including government & schools), and Industrial. The County will increase the Sewer Service Charge for all three property types' rates by 13%, increase the Water Distribution Charge by 28%, and the Water Delivery Charge residents pay to Baltimore City by 6%. In 2019, the County increased all property types by 3% for sewer service charge, 10% for water distribution charge and 4% for water delivery charges. On July 1, 2020, the County will increase all property types by 3% for the sewer service charge, 10% for the water distribution

charge, and 4% for water delivery charges. On July 1, 2021 and July 1, 2022, the County will increase all property types by 3% for the sewer service charge and 10% for the water distribution charge.

The rate increases offset projected increases in the County's share of expenditures as estimated by Baltimore City. The authority for setting other Metropolitan District rates lies with the County's executive branch by Executive Order. If a dispute over rates arises, the County has the right to appeal water and sewer rates to the Public Service Commission of Maryland. New rates take effect on July 1 on the years in which there are increases. In FY 2018 Water Delivery Revenue and Expenditures for the County's portion of the Metropolitan District have been included. Baltimore City operates the system and collects delivery revenues from County customers. The inclusion is meant to provide a more complete understanding of the system and its operating requirements. Prior years' revenue and expenses in Exhibits B and C have been restated for comparability.

The Metropolitan District also receives the annual front foot assessment charges for water and sewer mains installed that abut properties within the Metropolitan District and charges for connection to the system. The majority of these charges are used to pay debt service on Metropolitan District Bonds outstanding. Representative rates in FY 2021 for the Metropolitan District are set out below:

**Front Foot Assessments**  
**(Assessed over 40 years)**

<u>Property Type</u>		<u>Water</u>	<u>Sewer</u>
Subdivision		@\$1.20	@\$2.00
Agriculture	(150 ft. maximum)	1.20	2.00
Small Acreage	(Up to 200 ft.)	1.20	2.00
	(Next 200 ft.)	0.80	1.35
	(Remainder)	0.40	0.65
Industrial or Commercial		2.30	3.10

More than 200,000 new water meters have been replaced for all homes and businesses and went online in 2017. Accurate water consumption figures are, for the first time, becoming available, and years of billing complaints and errors are being addressed. In some cases the improved information may, unfortunately, result in higher water bills for customers, as the electronic system provides more accurate water consumption data. In order to reduce the impact of these rate increases, Baltimore County has created a new credit that limits the increase of Sewer Service/ Water Distribution fees to \$100 annually for most residential accounts. The credit program will be in place for 4 years, FY 2019 – FY 2022. Each year the net fees would increase only \$100 above the net fees for the prior year.

Finally, in the FY 2021 budget, \$10 million in Metropolitan District Enterprise Funds will be used for projects constructed under the Stormwater Management Fund. The inclusion of

these funds will offset the full cost of implementing the program and reduce the burden on county taxpayers.

#### OTHER ENTERPRISE FUNDS

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$52.8 million. The Community College's Auxiliary Enterprise program consists of food service operations and a bookstore to serve all locations. For FY2021 these operations are expected to generate \$493,500 to support other college services and offerings.

### **SPECIAL TAX DISTRICT**

In November 2010 and again in December 2013, the County Council approved legislation for the creation of a Special Tax District for new development near the Metro Subway Station in the Owings Mills Town Center. The Owings Mills Town Center Development District is a transit-oriented development that includes mixed-use residential or commercial development in areas designed to maximize access to public transportation.

The State of Maryland's Transit-Oriented Development program supports local transit-oriented development projects with financial tools, including direct funding, tax credits, and other incentives. Bonds issued by the State (MEDCO) for the C.T. District of Owings Mills in April 2014, will be repaid through a County TIF (Tax Increment Financing) beginning in FY 2016. Financing for the Owings Mills Special Tax District is not incorporated in the government-wide activity presented in this document. However, it is mentioned here and further explained in Appendix A.

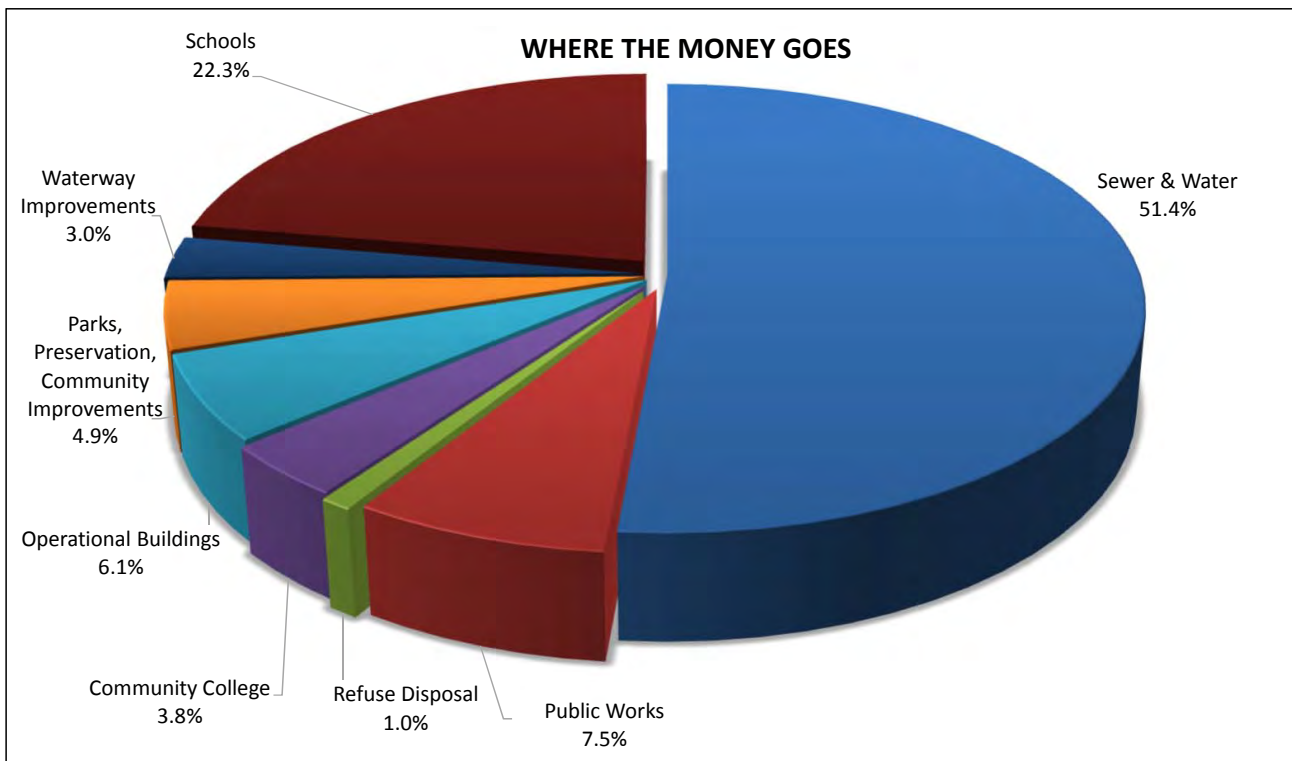
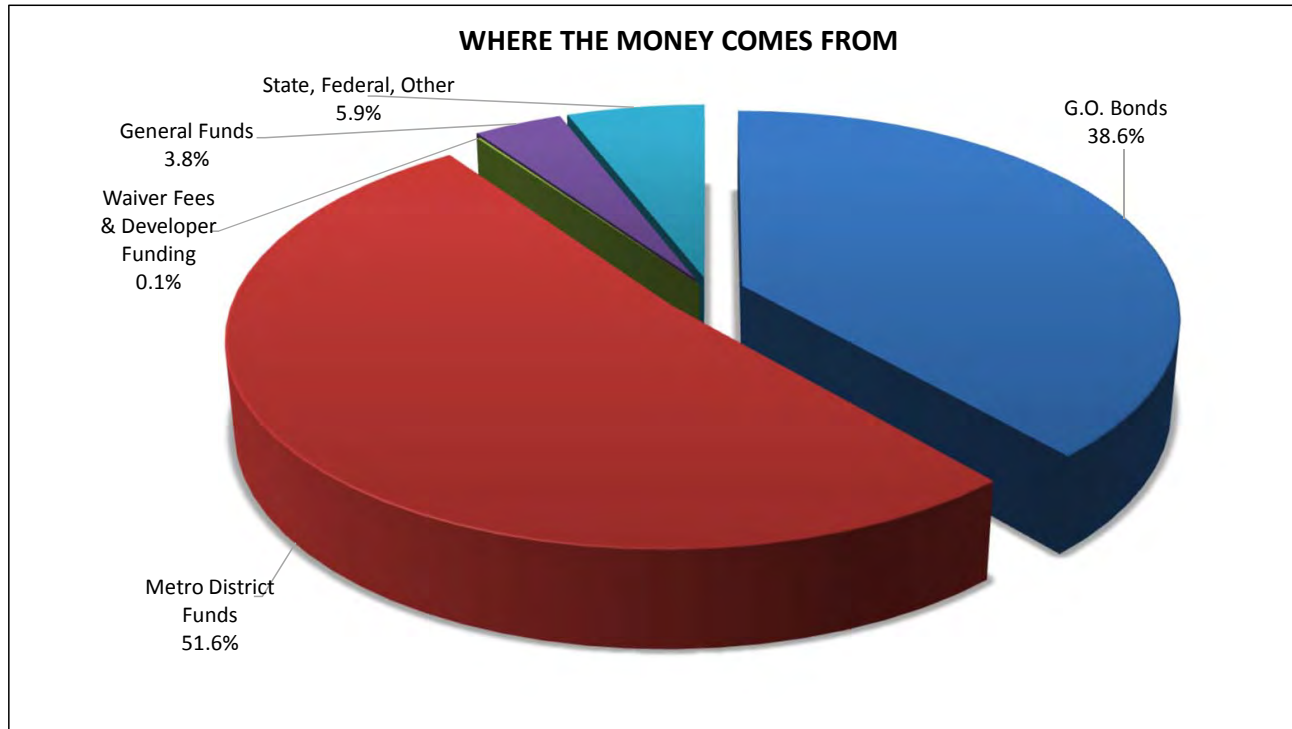
In December 2017 the County established a new 3,100 acre TIF district, Trade Point Atlantic, at the former steel production facility in Sparrows Point. Distribution warehouses, maritime activity, and some retail establishments are included in the developer's projection of 17,000 new jobs for the region. Also, Baltimore County is participating with the developer in a \$50.5 million U.S. Department of Transportation TIGER grant. A TIF application that would allow for Special District Taxes hasn't been approved for Trade Point. However, as a TIF District any Special Taxes approved in the future would have January 2016 assessments as a starting base.





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**BALTIMORE COUNTY TOTAL FY 2021-2026 SIX-YEAR CAPITAL PROGRAM AT A GLANCE**  
**\$ 2.76 BILLION**



**FY 2021 Capital Budget and Program**

<b>APPROPRIATIONS (IN THOUSANDS \$)</b>	<b>FY21 Program</b>	<b>FY22 Program</b>	<b>FY23 Program</b>	<b>FY24 Program</b>	<b>FY25 Program</b>	<b>FY26 Program</b>	<b>FY21 - FY26 Program</b>	<b>% of 6 year Total</b>
Sewer & Water	120,346	429,925	26,000	406,719	35,000	407,719	1,425,709	51.65%
Public Works	5,200	67,254	0	67,430	0	67,350	207,234	7.51%
Refuse Disposal	1,500	15,000	0	5,000	0	5,000	26,500	0.96%
Operational Buildings	32,321	55,000	9,000	33,000	9,000	32,000	170,321	6.17%
Schools	17,927	200,000	0	200,000	0	200,000	617,927	22.39%
Community College	800	29,950	0	30,800	0	32,450	94,000	3.41%
Parks, Preserv. & Greenways	9,731	42,475	0	9,475	0	9,475	71,156	2.58%
Waterway Improvement	12,980	22,000	2,000	22,000	2,000	22,000	82,980	3.01%
Other Classifications	14,101	8,146	8,741	14,610	3,300	15,610	64,508	2.34%
<b>TOTAL</b>	<b>214,907</b>	<b>869,750</b>	<b>45,741</b>	<b>789,034</b>	<b>49,300</b>	<b>791,604</b>	<b>2,760,335</b>	<b>100%</b>
<b>RESOURCES</b>								
<b>(IN THOUSANDS \$)</b>								
Metro District Funds	120,346	429,925	26,000	406,719	35,000	407,719	1,425,709	51.65%
General Obligation Bonds	0	394,990	0	334,880	0	334,880	1,064,750	38.57%
General Funds	21,643	19,836	19,741	14,300	14,300	14,300	104,120	3.77%
Developer Funding	0	1,100	0	1,100	0	1,100	3,300	0.12%
State, Federal, Other	72,918	23,899	0	33,135	0	34,705	162,456	5.89%
<b>TOTAL</b>	<b>214,907</b>	<b>869,750</b>	<b>45,741</b>	<b>789,034</b>	<b>49,300</b>	<b>791,604</b>	<b>2,760,335</b>	<b>100%</b>



# **Capital Budget and Capital Improvement Program**

## **Overview**

The Capital Budget and Capital Improvement Program (CIP) consist of the upcoming fiscal year's appropriation (the "Budget Year") and the succeeding five-year program (the "Program" or "Program Year"). The CIP is reviewed annually and the planned or programmed years are adjusted in response to changing revenue levels and priorities. This is a major means of implementing Baltimore County's goals and priorities for education, community renaissance, environmental protection, as well as many others. The CIP plans for the construction and maintenance of the County's water, sewer and storm drain improvements, roads, bridges, refuse disposal facilities, government buildings, parks, schools and watershed restoration. It identifies the years when the improvements will be undertaken and their funding sources

### **Budget Process**

#### **Legal Basis**

Article VII of the Baltimore County Charter establishes the procedures for the preparation of the county's budget and other fiscal matters. Section 705 relates specifically to the CIP.

#### **Citizen Input Meeting**

The CIP begins in October with citizen input meeting held by the Baltimore County Planning Board. Directors from each of the agencies that have a capital budget are also in attendance. Citizens are invited to speak before the board and agency heads, expressing their opinions on specific capital projects and needs. Having the citizen input meeting at the beginning of the process allows each agency to consider citizen requests before they formulate their recommendations for the budget and CIP.

#### **Agency Requests**

The Director of Budget and Finance sets target limits for capital projects. At the direction of the County's Administrative Officer, each agency submits project requests for the next six years to the Director of Budget and Finance. After ascertaining that the requests are within the budget office's parameters, a preliminary CIP is forwarded to the Office of Planning.

#### **Planning Board Review and Approval**

The Office of Planning distributes the CIP to the Planning Board in January. All requesting agencies come before the Planning Board to present their capital project requests. A subcommittee is then formed to consider the requests and make recommendations to the full board.



The CIP preparation process is a biennial one, because of the need for voter approval of general obligation bonds, which is the primary source of funding for capital projects. In even calendar years, when general elections are held, the Planning Board CIP committee recommends general obligation bond items to be placed on the ballot for referendum in the upcoming November election. The results of the referendum set the budget funding levels for the following two fiscal years. In odd calendar years, the committee reviews only requests for changes to the program due to emergencies or other compelling reasons.

The committee presents its recommendations to the full Planning Board in early March for vote. An opportunity for public comment is a regularly scheduled part of Planning Board meetings.

After approval by the Planning Board, the Director of Planning submits the CIP to the Director of the Budget and Finance.

### **County Executive Recommendations**

The Director of the Budget and Finance reviews the CIP recommendations with the County Administrative Officer. The CIP, along with the current expense budget (or operating budget), is forwarded to the County Executive.

On or before April 16 (75 days prior to the end of the fiscal year) the County Executive submits the operating budget and the capital budget to the County Council. The County Executive must also submit a budget message to the County Council.

### **County Council Review and Adoption**

The County Council reviews the budget and holds a public hearing between 7 and 20 days after receiving it from the County Executive. The County Council has the authority to decrease or delete any item in the CIP but cannot increase project amounts or add new projects.

On or before June 1, the County Council adopts the current expense budget and the capital budget for the next fiscal year. The adoption of the budget is known as the Annual Budget and Appropriation Ordinance of Baltimore County. The fiscal year begins on July 1 and ends on June 30.

### **Sources of Funds**

#### **County Funding Sources**

**General Funds:** These funds are derived from tax revenues and are included in both the current expense budget and the capital budget.

**Reallocated General Funds:** These are General Funds reallocated from one project to another due to schedule changes, changes in priorities, or projects coming in under budget.

**Metropolitan Construction Funds:** In 1924, by an Act of the General Assembly of Maryland, the Metropolitan District was established to supply water and to provide sewerage and drainage systems to the residents of Baltimore County. These funds are from various charges assessed against customers of the Metropolitan District.

**Reallocated Metropolitan Funds:** These are Metropolitan Construction Funds reallocated from one project to another because of schedule changes, changes in priorities, or projects coming in under budget.

**General Obligation Bonds:** Bonds are borrowed funds. "General Obligation" means that the redemption of bonds and payment of interest is guaranteed by the full faith and credit and unlimited taxing power of the County. Before these bonds may be issued, they must be approved at a referendum held in each election year, approved by County Council as a funding source in the budget year and further approved at the time of actual issuance by a bond ordinance. Bonds are the primary source of capital financing.

**Metropolitan Bonds:** Metropolitan District Bonds are the same as General Obligation Bonds except that they are not required to be approved at referendum. Repayment of principal and interest comes from Metropolitan District funds.

**Pay-As-You-Go Basis (PAYGO) Funds:** Effective FY 2014, PAYGO funds include: general funds, certain storm water fee revenue, debt premium, sale of property, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

**County Agricultural Preservation Tax:** The County's share of the state agricultural transfer tax that is assessed on an agriculturally used property when the use is changed to non-agricultural.

**Local Open Space Waiver Fees:** Fees paid by developers to Baltimore County during the development process when the amount of required open space is less than 1/2 an acre and not adjacent to existing parkland.

**Storm Water Fee:** Fees paid by County property owners related to addressing federal mandated storm water requirements.

**Other:** There are various other outside funding sources which may become available from time to time. When amounts are material, identifiable, and predictable, they will be cited as sources of funding in the capital budget.

## **Outside Funding Sources**

**CDBG:** Federal legislation enacted in 1974 combines six previous grant programs (urban renewal, model cities, neighborhood facilities, open space, historical preservation, and water and sewer) into a single block grant. The block grant can be used at the discretion of the local government for broad community development programs, with priorities and funding levels established by the local governments.

**Program Open Space:** These funds are to support recreation opportunities and come from the State of Maryland through the collection of the State Transfer Tax on real property.

**State Waterway Improvement Fund:** Funds provided by Department of Natural Resources for improvements related to storm water and waterways.

**State Aid:** State funds to assist Baltimore County in the financing of various capital projects.

**Developer's Responsibility:** Developer's contributions that are applied to projects that provide facilities in approved subdivisions. The developer's contributions represent the developer's portion of the cost of the project.

**Petitioner's Responsibility:** This fund is the contributions made by the petitioner who request a project be done by Baltimore County.

## **Biennial Bond Referendum**

The Baltimore County Charter establishes the procedures for the submission of items for referendum. The Borrowing Questions to authorize the issuance of General Obligation bonds are placed on the ballot in the November general election for voter approval. In Baltimore County, there is a general election every even numbered year. Metropolitan District bonds are not subject to referendum.

At the direction of the County's Administrative Officer, the Director of Planning submits the Planning Board's referendum recommendations to the Director of the Budget and Finance, who reviews them with the County Administrative Officer. After the review, and with consideration given to conformance with the existing capital program, the borrowing plan is submitted to the County Executive. The County Executive reviews the plan, makes adjustments if necessary, and forwards it to the County Council. The Council approves the plan as Bond Ordinances, which are specific to the classification of projects (for example, schools, streets, parks, etc.), for placement on the ballot. The County Council has the authority to decrease or delete any item, but cannot increase project amounts or add projects.

## **Capital Project Evaluation Criteria**

In evaluating the merit of a capital project request, the following questions can be asked:

- Does this project fit within the guidelines of the Baltimore County Master Plan and its amendments?
- Does this project fit within the guidelines of the State's Smart Growth initiative?
- Is this project necessary to continue or improve public safety and the health of Baltimore County residents?
- Will the impacted community be supportive of this project?
- Does this project serve to protect or enhance the environment?
- Is the timing for this project appropriate?
- Will this project help to leverage non-County funds, thus increasing the efficiency of local government services?
- Is this project necessary to comply with federal and State mandates?
- Does this project enhance or strengthen communities and neighborhoods?
- Does this project serve to repair or replace an existing deteriorated facility?
- Is this project part of a systematic replacement strategy that will provide a long-term upgrade of public facilities?
- Will this project improve the operating efficiency of a County agency, perhaps by reducing future operating budgets?
- Is this project coordinated in its scheduling with other related capital projects?
- Does this project support or strengthen Baltimore County's economy?

## **Capital Project Impact on the Operating Budget**

The capital projects included in the Capital Budget do not require an increase in tax rates and future cost avoidance is anticipated as many projects will provide opportunities for operational efficiencies. The Schools for Our Future initiative is expected to increase the amount of bonds issued in future years, resulting in increased debt service payments.



## **Metropolitan Sewer and Water District**

Under the Metropolitan District Act, the Baltimore County Metropolitan Sewer and Water Operating District (the "Metro District") was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewer and wastewater systems to residents of the County living within certain prescribed areas primarily in the most densely populated areas. The extension of these boundaries is subject to the approval of the County Council with the consent



and approval of the Mayor and City Council of Baltimore. The Department of Public Works under the direction of the County Administrative Officer carries out the administration of the Metropolitan District. The Metro District has its own revenue and bond issuance powers, subject to authorization by the County Council. The Metropolitan District Act requires the City of Baltimore (the "City") to provide water to the Metro District at cost. Although the Metro District

constructs water facilities within its boundaries, under an agreement between the City and the County, the City maintains and operates the facilities at cost, including billing and collecting water usage. Under said agreements, the City and the County have also agreed to pay for certain new capital projects and the repair and enlargement of additions or improvements to certain existing water facilities on a specified pro-rata basis. In addition, the County, from time to time, has entered into agreements with adjacent Anne Arundel and Howard counties under which, certain of the County's water facilities are made available to each of said counties. For such use, these other jurisdictions have agreed to pay for a pro-rata share of capital and operating costs.

The County's sewer system consists of a conveyance system of approximately 3,160 miles of lateral pipes and main lines and some 120 sewerage pumping stations. Wastewater is pumped to one of two primary wastewater treatment plants - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The County owns a 90,000 gallon per day WWTP that serves County residents in the Richlyn Manor community. The City maintains the water distribution system. However, major capital improvements to the water system required for the County are funded and constructed by the County.



In both the sewer and water classifications, a significant portion of capital expenditures involves projects built in conjunction with the City. These include expansion of and improvements to the Patapsco WWTP and major improvements to the treatment process at the Back River facility.

Overall, in the FY 2021 CIP there are 21 individual items of work, budgeted at a total estimated cost of \$1,425,709,236 in fiscal years 2021 through 2026.

Capital expenditures within the Metro District are made to expand the system or to maintain or upgrade its performance or capabilities. The system is continually being expanded both geographically and in terms of its overall capacity to accommodate new development or to add existing homes not previously connected. The boundaries of the District are sometimes expanded when adjacent development occurs and such expansion is within overall limits set by the County's Ten-Year Water and Sewer Plan. Total funding to expand the overall size and capacity of the system is \$12,015,000 (.84% of the total) for the CIP. Because the expansion is small relative to the total system, this expansion will have only a slight impact on operating cost.

The Metro District also has funds appropriated and programmed for continuous upgrade and capital maintenance of the conveyance system, pumping stations and operational buildings. Total funding in the CIP for such maintenance and upgrades is \$1,413,694,000. Such capital maintenance and upgrades will reduce future operational costs.



The Metro District is operated like a regulated utility company. However, instead of using a quasi public commission or appointed authority, the system is managed, financed and operated directly by Baltimore County. The County Charter states that all funds expended by the County must be appropriated and be contained in an operating or capital budget that has been approved by County Council. Therefore, the Metro District's CIP is part of the overall County CIP.

Funding for important projects in the Metro District include \$602,381,236 for projects done in conjunction with the City of Baltimore. These are projects built by the City, but which wholly or partially benefit the County. The portion of the project that benefits the County is the basis of the cost for which the County is responsible. These projects include improvements and modifications (most of which are mandated by Federal and State government to improve the quality of the treated wastewater) to Back River and Patapsco wastewater treatment plants, major water pumping and filtration facilities and ongoing capital maintenance requirements. Approximately 42.3% of all the funding for the Metro District is for City/County joint use projects.

## **Public Works**

The Public Works classification of the CIP is divided into three sections: storm drains, streets and highways, and bridges. The general responsibility of each section is outlined below.

### **Storm Drains**

- Correct flooding of streets caused by lack of or inadequate public storm drains to insure vehicular safety.
- Replace and repair existing storm drains.
- Extend existing systems to accommodate new development.
- Address Stormwater TMDL reduction and MS-4 requirements.
- Provide and support sustainability and resilience initiatives County-wide

### **Streets and Highways**

- Upgrade existing roadways and construct new roadways to improve safety and traffic carrying capacity and to accommodate new development.
- Major maintenance and repair of existing roadways.
- Construct and repair alleys, sidewalks, curbs and gutters.
- Conduct street sweeping as part of Stormwater TMDL reduction requirements.
- Install and maintain bikeways and pedestrian access features

### **Bridges, Culverts and Grade Separations**

- Inspection, maintenance and repair of the County's 685 inventoried structures.
- Replacement of bridges in poor condition that have deteriorated beyond rehabilitation.

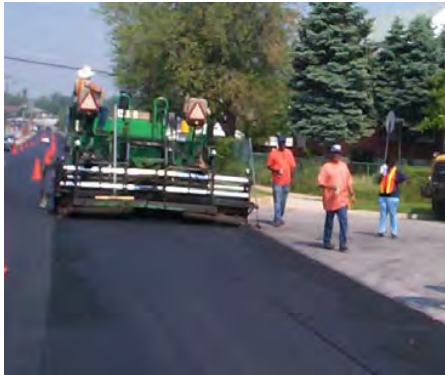
There are 27 individual projects on the Public Works classification of the FY 2021 CIP. These projects are estimated to cost \$208,549,072 in fiscal years 2021 through 2026.



In the Storm Drain classification there are 5 individual projects totaling \$27,815,072 over the six-year period covered by the CIP. These projects consist of capital maintenance and upgrade of the existing system and installation of additional systems in new subdivisions or in older areas that were originally constructed without storm drains. The current system contains approximately 1,472 miles of storm drains that are estimated to cost



\$486 per mile per year to maintain. These additional systems will require maintenance. Although the number of miles which will be added is fairly unpredictable, assuming eleven miles per year is added to the system, maintenance costs are estimated to increase \$5,346 per year.



In the Streets and Highways classification, there are 13 individual projects totaling \$130,035,000 over the six-year funding period. This classification houses appropriations for construction of new roads to accommodate new developments, promote economic growth and relieve traffic congestion. It also provides funds for the maintenance of more than 2,705 miles of existing roadway for which the County is responsible. There are also funds for roadway widening, installation of sidewalk, curb and gutter, correction of limited sight distance and other upgrades to the existing road network.

The FY 2021 cost of roadway maintenance is estimated at \$350,000 per mile. Although the rate at which new roads are added to the network are unpredictable and depend on, among other things, the general level of economic activity, assuming 10 miles of roadway added each year, operational cost would increase approximately \$3,500,000 per year (snow removal cost is approximately \$364 per event, per mile for FY19).

Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial and will be used to upgrade existing roads and intersections to increase capacity, realign them for safety reasons or otherwise improve such roads and intersections. Contained in the capital program is \$129,479,000 or maintenance and upgrade of the system. Included in this amount is \$69,552,000 which will resurface approximately 221 miles (12% of total County road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$5,250,000 for reconstruction of concrete alleys. There are approximately 1,000 individual alleys in the County measuring some 137 miles in combined length. In addition to alleys and resurfacing there is \$26,600,000 for repair and replacement of deteriorated sidewalk, curb and gutter. CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$101,402,000 or 62% of the overall





roadway CIP. These expenditure are support of the County Executive's initiatives to repair the County's existing infrastructure.

The Bridges, Culverts and Grade Separations classification contains 9 individual bridge inspection, maintenance and replacement projects. Some capital and inspection projects utilize Federal and State funding. New bridges in the County are also built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$50,699,000. These projects will have no effect on operational cost.



### **Refuse Disposal Facilities**



This classification funds the capping of closed landfills, the construction of leachate control and treatment systems and the ongoing construction of new landfill cells at Eastern Sanitary Landfill (ESL). The total CIP for this classification is \$26,500,000.

Capital expenditures in this classification have no effect on operating budget expenditures.

### **Community College**

The County funds the majority of construction and capital maintenance within the Community College of Baltimore County system with most other funding assistance coming from the State. Of the \$94,000,000 contained in the CIP, \$12,300,000 or 13% is for capital maintenance of existing facilities. The remaining \$81,700,000 will fund new buildings and renovations and additions to existing buildings. In FY21 the new Carol Diane Eustis Center for Health Professionals is expected to open. This modernized facility will allow for the consolidation and expansion of health and allied health academic faculty, and administrative operations for both credit and non-credit programming. Additionally, this project is seen not only as wise



infrastructure investment, but also an investment in the County's workforce as CCBC serves as a major component of the County's overall employment strategy.

### **Operational Buildings**

This classification of capital projects covers construction of new buildings as well as capital maintenance and renovation of the existing physical plant including ancillary buildings and grounds, underground storage tanks, fencing, parking lots, lighting and landscaping. Moreover, this classification funds computerization and automation of various County functions to increase productivity and enhance customer service.

The FY 2021 capital budget totals \$32,320,503 which includes \$12,070,503 for projects designed to enhanced productivity and increase productivity through the use of technology. Also included is \$1,500,000 in Library Capital Maintenance and Renovations, \$1,000,000 of which will fund renovations to the White Marsh and Woodlawn Libraries. Also included is \$2,000,000 for the design of a new Wilkens Police Precinct and \$2,000,000 for the fire station retrofits to allow the installation of commercial washers and dryers to effectively clean firefighter turnout gear.

The total six-year CIP contains \$170,320,503 for Operational Buildings consisting of \$60,250,000 for maintenance and renovations for general government buildings, \$47,070,503 for continued support of enhanced productivity through technology initiatives and \$7,350,000 for Library maintenance and renovation. Additionally, \$5,306,252 in FY21 is to upgrade and enhance the County's financial and personnel management systems.

The six-year CIP also includes \$1,000,000 to support the Volunteer Fire Company Grant Fund under the Fire Department Building section of the capital budget. Funds budgeted will help finance station construction, additions, renovations, and equipment purchases for the County's volunteer fire and ambulance companies with funds expected to be disbursed for the new White Marsh Volunteer Fire Station during the fiscal year.

### **Parks, Preservation and Greenways**

Construction, property acquisition, and major improvements to the County parks, and playing fields (including those shared with the County school system) fall under this classification. Historic parks and athletic field lighting are covered by this classification as well. Property is also acquired to preserve sensitive natural areas and "green" areas within developed areas.

## **CIP Highlights**

(Continued)

There are 7 projects contained in the FY 2021 CIP under this classification totaling \$9,731,272 are intended to provide quality recreational and leisure opportunities to the citizens of Baltimore County. Thousands of recreational programs, including individual and team sports, arts and crafts, social clubs and activities, and special events are provided through a cooperative effort with volunteer Recreation and Parks Councils throughout the County. The CIP includes funds for future acquisition, development, renovation, and maintenance of waterfront parks, community and area parks, athletic fields, dog parks, school recreation centers, and stream valley parks and trails.



Maryland's Program Open Space (POS) supplements the County's efforts by providing funds to acquire land for preservation and for development into active and passive recreational facilities. POS and other State funds account for 58% of the total funding in FY 2021 through FY 2026.



FY 2021 projects include renovations to the McCormick and Glenmar Police Athletic League Centers, enhancements to Cromwell Valley Park, and construction of the Hazelwood Park Skatepark and parking lot.

## **Schools**

This classification covers construction, renovation and major maintenance of all school buildings including administrative support and maintenance buildings as well as tracks, fields and portable classroom buildings.

The county's Schools for Our Future Initiative continues in the FY 2021 capital budget and program. The FY 2021 capital budget includes \$12,075,000 for the balance of County funding needed for the Pine Grove MS addition and renovation. The FY 2022 program includes \$53,650,997 for the balance of funding for the Deer Park ES replacement, Red House Run ES replacement and Scotts Branch ES addition and renovation. These are the final schools for the Schools for Our Future Initiative.

The county and the school system have partnered on a new Multi-Year Improvement Plan for All Schools (MYIPAS). The plan schedule will be split into two phases with a high school review and recommendation occurring by September 2020.

and a final report with all schools by September 2021. The FY 2022 program includes \$62,807,000 for the construction of a new Lansdowne High School, which will be considered a legacy project under MYIPAS and \$25,000,000 to fund high school systemic renovations, additions, or replacements.



### **Land Preservation**

This classification houses funds used to purchase property and easements for both the preservation of agricultural land and large tracts of rural land.

Financing sources for this category includes Agricultural Land Transfer Tax that is collected whenever property is sold and converted from an agricultural use to another use. The County has also provided general funds and bonds to supplement these funds.

The FY 2021 CIP contains \$16,380,000. There are no operating expenses associated with these capital expenditures.

Capital expenditures in this classification have no effect on operating budget expenditures.

### **Community Improvements**

This classification provides funding of projects that will provide reinforcement of town and community centers and correct deficiencies in existing urban areas. Additionally, the planning and implementation of improvements to small non-designated commercial revitalization areas are addressed. The CIP six-year program

includes \$48,849,159 of which \$19,800,000 is included for housing opportunities in the Economic Development Financing Fund.

Capital expenditures in this classification have minimal effect on operating budget expenditures.

### **Waterway Improvement Program**

The Waterway Improvement Program is a comprehensive approach to improvement of the County's waterways. It includes streambanks, shorelines, tributaries and wetlands. This classification also provides for dredging of tidal waterways and spurs, construction of and improvements to stormwater management devices, stream restoration and the purchase of land and easements to facilitate these efforts.



The county contains portions of 14 different watersheds. This CIP classification is geared toward comprehensive management of these watersheds. Ultimately, devices will be constructed and stormwater management runoff measures will be implemented which will improve overall water quality of the streams within each of the specific watersheds as well as the Chesapeake Bay. These devices will primarily consist of vegetation and structures designed to keep sediment from entering these streams and protect their banks.

The FY 2021 CIP contains 11 separate projects totaling \$12,980,000 in general funds, debt premium, bonds, grants and stormwater/reforestation fees for stream and shoreline restoration, retrofit projects, planning, monitoring, and reforestation for compliance with the State's Stormwater and watershed restoration mandate. The Stormwater Fee was eliminated for the years beyond FY 2017.

The County has increased its commitment of bonds to the program in the out years to offset the loss of these revenues to maintain and complete the work necessary for the Chesapeake Bay stormwater load reductions and MS4/TMDL requirements. Large projects within the FY 2021 appropriation include: the Gwynns Falls – Kingsbury/Pittsfield Stream Restorations, Little Gunpowder Falls Stream Restoration, and Stormwater Pond BMPs and Repairs.



**SCHOOLS FOR OUR FUTURE PROGRAM**

New Schools									
#	CMD	Area	School	Seats Construct	Net New Seats	A/C Seats	County FY Funding	Estimated Completion	
1	1	SW	Catonsville ES (Bloomsbury)	705	300	705	FY15/16	AUG 2016	
2	1	SW	* Relay ES	715	285	285	FY15/16	AUG 2017	
3	1	SW	* Westowne ES	650	170	650	FY15/16	AUG 2016	
4	1	SW	* Lansdowne ES	735	422	700	FY16/17	AUG 2018	
5	1	SW	* Chadwick ES	735	327	327	FY18	AUG 2020	
6	4	NW	Lyons Mill ES	681	681	681	FY13/14	AUG 2015	
7	2	NW	* Summit Park ES	709	373	373	FY18/20	TBD	
8	2	NW	* Bedford ES	696	387	696	FY18/20	TBD	
9	4	NW	* Deer Park ES	735	284	284	FY20	TBD	
10	3	C	Mays Chapel ES	702	702	702	FY12	AUG 2014	
11	6	NE	* Victory Villa ES	735	409	735	FY16/17	AUG 2018	
12	5	NE	Honeygo ES	725	725	725	FY16/17	AUG 2018	
13	6	NE	Ridge Road Site ES	709	709	709	FY18/20	TBD	
14	6	NE	* Red House Run ES	700	214	214	FY20	TBD	
15	5	NE	Nottingham Site MS	1,410	1,410	1,410	FY18/20	TBD	
16	7	SE	* Berkshire ES	625	197	625	FY18/20	AUG 2020	
17	7	SE	* Colgate ES	510	191	510	FY18/20	AUG 2020	
18	7	SE	* Dundalk ES	722	132	722	FY18	AUG 2019	
<b>Subtotal</b>				<b>13,199</b>	<b>7,918</b>	<b>11,053</b>			

\* Schools to be demolished upon replacement for improved operating efficiency and energy savings.

Additions									
#	CMD	Area	School	Seats Construct	Net New Seats	A/C Seats	County FY Funding	Estimated Completion	
1	1	SW	Westchester ES	193	193	193	FY15/16	AUG 2016	
2	4	NW	Scotts Branch ES	100	100	100	FY20	TBD	
3	2	NW	Pikesville HS	13	13	1,019	FY14/15/16	AUG 2016	
4	3	C	Sparks ES	194	194	194	FY14	AUG 2015	
5	5	C	Stoneleigh ES	200	200	700	FY12/13	AUG 2013	
6	3	C	Hampton ES	200	200	648	FY12	AUG 2013	
7	3	C	Hereford HS	318	318	1,548	FY12/13	AUG 2015	
8	3	C	Padonia International ES	264	264	264	FY15	AUG 2018	
9	3	NE	Pine Grove MS	130	130	130	FY18/20	TBD	
<b>Subtotal</b>				<b>1,612</b>	<b>1,612</b>	<b>4,796</b>			

Air Conditioning Initiative									
#	CMD	Area	School	Seats Construct	Net New Seats	A/C Seats	County FY Funding	Estimated Completion of A/C in Classrooms	
1	1	SW	Baltimore Highlands ES			549	FY17	AUG 2017	
2	1	SW	Edmondson Heights ES			538	FY17	AUG 2017	
3	1	SW	Arbutus ES (Aging Schools)			405	N/A	AUG 2014	
4	1	SW	Arbutus MS* (Energy Perf Cont)			1,011	N/A	AUG 2017	
5	1	SW	Johnnycake ES			559	FY11	AUG 2012	
6	1	SW	Riverview ES			572	FY11	AUG 2012	
7	4	SW	Hebbville ES			540	FY13/14	AUG 2014	
8	4	SW	Featherbed Lane ES			654	FY14	AUG 2015	
9	4	SW	Woodmoor ES			631	FY13/14	AUG 2014	
10	1	SW	Southwest Academy			1,101	FY17 Sup App	AUG 2017	
11	4	NW	Church Lane ES			476	FY17	AUG 2017	
12	2	NW	Reisterstown ES			450	FY17	AUG 2017	
13	2	NW	Fort Garrison ES			431	FY13/14	AUG 2014	
14	2	NW	Sudbrook Magnet MS			1,060	FY13/14	OCT 2015	
15	4	NW	Scotts Branch ES			511	FY14	APR 2016	
16	4	NW	Randallstown ES			398	FY11	AUG 2012	
17	2	NW	Old Court MS			983	FY11	AUG 2012	
18	2	NW	Wellwood ES			455	FY14	AUG 2015	
19	2	NW	Franklin ES			473	FY13/14	MAY 2015	
20	2	NW	Franklin MS			1,389	FY17	AUG 2017	

Air Conditioning Initiative								
#	CMD	Area	School	Seats Construct	Net New Seats	A/C Seats	County FY Funding	Estimated Completion of A/C in Classrooms
21	2	NW	Franklin HS			1,647	FY17 Sup App	AUG 2018
22	3	C	Pot Spring ES			477	FY17	AUG 2017
23	5	C	Oakleigh ES			496	FY17	AUG 2017
24	3	C	Timonium ES			395	FY13/14	AUG 2015
25	5	C	Loch Raven Academy			901	FY11	AUG 2012
26	3	C	Ridgely MS			1,070	FY11	AUG 2012
27	6	C	Halstead Academy			516	FY15	AUG 2016
28	3	C	Lutherville Laboratory (Energy Perf Cont)			407	N/A	AUG 2014
29	3	C	Carroll Manor ES (Energy Perf Cont)			362	N/A	AUG 2014
30	3	C	Hereford MS (Aging Schools)			1,123	N/A	AUG 2015
31	5	C	Dumbarton MS			1,114	FY14	APR 2018
32	5	C	Pleasant Plains ES			509	FY16	AUG 2017
33	5	C	Villa Cresta ES			637	FY16	AUG 2016
34	5	NE	Carney ES			551	FY16	AUG 2016
35	5	NE	Joppa View ES			635	FY16	AUG 2016
36	5	NE	Chapel Hill ES			636	FY17	AUG 2017
37	6	NE	Golden Ring MS			849	FY17 Sup App	AUG 2017
38	5	NE	Harford Hills ES			323	FY11	AUG 2012
39	6	NE	Glenmar ES			371	FY11	AUG 2012
40	6	NE	Middle River MS			1,007	FY17 Sup App	AUG 2017
41	6	NE	Orems ES			313	FY17	AUG 2017
42	6	NE	Elmwood ES (Energy Perf Cont)			474	N/A	AUG 2014
43	5	NE	Seven Oaks (Energy Perf Cont)			428	N/A	AUG 2014
44	6	NE	Overlea HS			1,230	FY14/15	APR 2017
45	7	NE	Stemmers Run MS			1,154	FY17 Sup App	AUG 2017
46	6	NE	Parkville MS			1,089	FY14	AUG 2015
47	7	NE	Middlesex ES			517	FY13/14	AUG 2014
48	5	NE	Kingsville ES			349	FY17	AUG 2017
49	7	NE	Kenwood HS			1,918	FY17 Sup App	DEC 2018
50	6	SE	Chase ES			393	FY16	AUG 2016
51	7	SE	Middleborough ES			326	FY13/14	MAY 2015
52	7	SE	Deep Creek ES			368	FY11	AUG 2012
53	7	SE	Norwood ES			521	FY11	AUG 2012
54	7	SE	Sussex ES			380	FY13/14	MAY 2015
55	6	SE	Hawthorne ES			587	FY14	APR 2016
56	7	SE	Grange ES			385	FY17	AUG 2017
57	7	SE	Battle Grove ES			377	FY17	AUG 2017
58	7	SE	Charlesmont ES			418	FY17	AUG 2017
59	7	SE	Bear Creek ES			484	FY17	AUG 2017
Subtotal				-	-	38,923		

High School Initiative								
#	CMD	Area	School	Seats Construct	Net New Seats	A/C Seats	County FY Funding	Estimated Completion of A/C in Classrooms
1	1	SW	Woodlawn HS			2,129	FY16/17	AUG 2019
2	7	SE	Patapsco HS Ctr for Arts			1,302	FY16/17	AUG 2019
Subtotal				-	-	3,431		

Schools For Our Future			
	Seats Construct	Net New Seats	A/C Seats
TOTAL	14,811	9,530	58,203

**FY 2021 CAPITAL BUDGET SUMMARY**  
**DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS**

**The 2020 Borrowing Referendum (Programmed in FY 2022 in the FY 2022 Adopted Capital Budget) will be subject to voter approval in the November 3, 2020 General Election. The distribution of the General Obligation Bonds is as follows:**

<b>Class Number</b>	<b>Class Title</b>	<b>Amount</b>
204, 205, 207	Public Works (Storm Drains, Streets and Highways, Bridges)	\$54,990,000
208	Refuse Disposal	\$15,000,000
209	Community College	\$17,500,000
210, 220, 230	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$46,000,000
212	Parks, Preservation and Greenways	\$35,000,000
213	Schools	\$200,000,000
217	Land Preservation	\$4,000,000
218	Community Improvements	\$2,500,000
221	Waterway Improvement Program	<u>\$20,000,000</u>
<b>TOTAL BORROWING REFERENDUM</b>		<b><u>\$394,990,000</u></b>

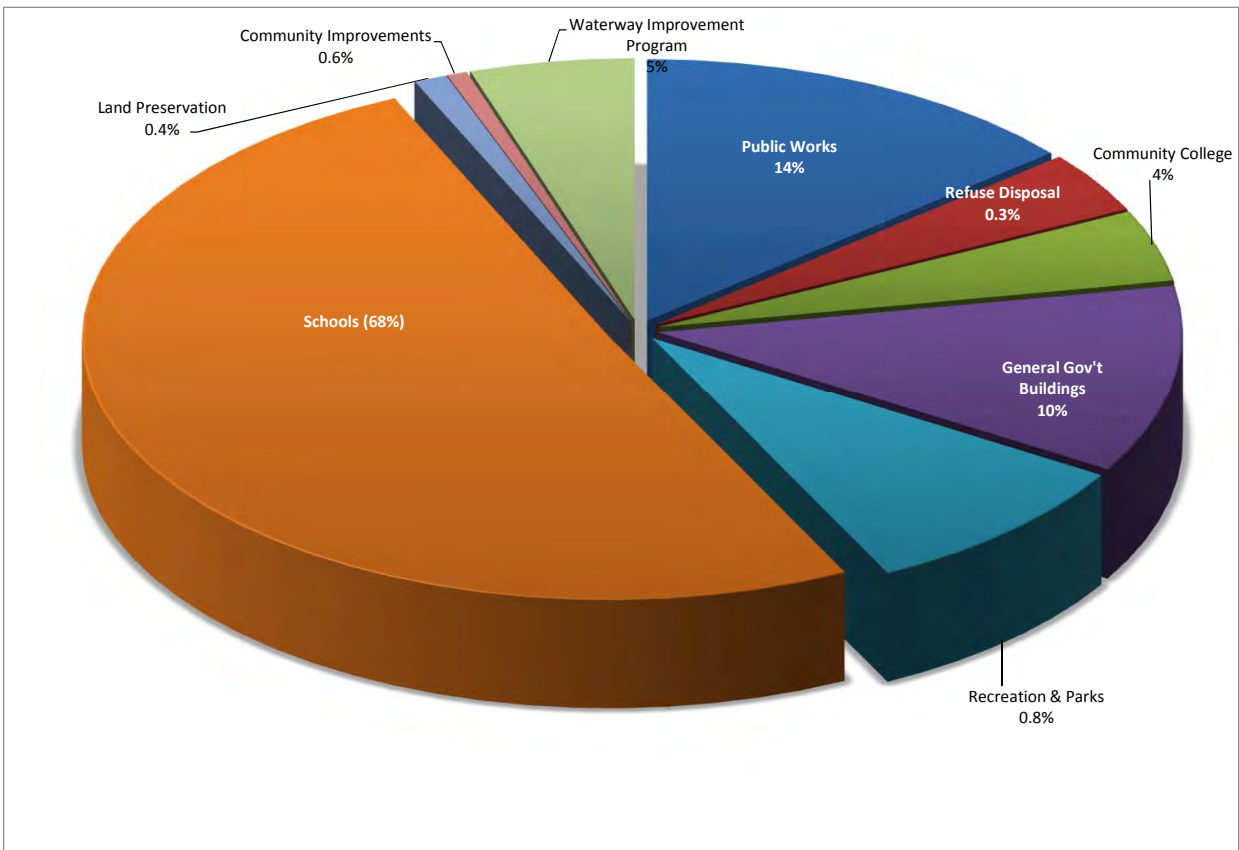




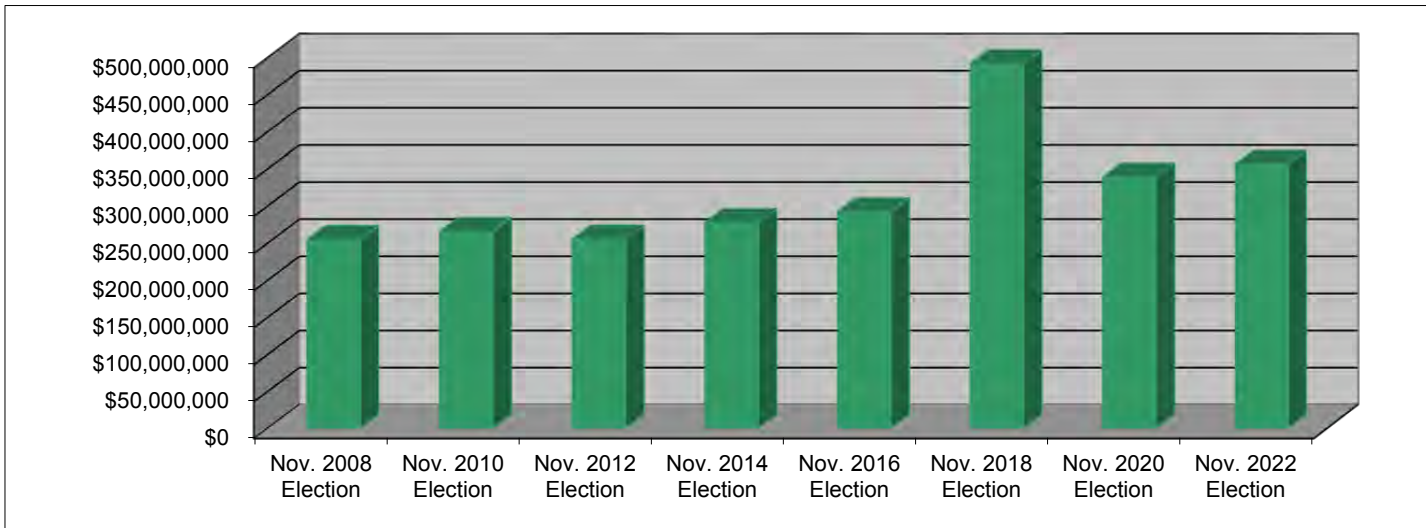
## FY 2021 Capital Budget - Bond Distribution

The Borrowing Referendum to be voted upon at the November 3, 2020 General Election is \$394,990,000.

	<b>FY 21 Bond Amount</b>	
Public Works	\$54,990,000	13.9%
Refuse Disposal	\$15,000,000	3.8%
Community College	\$17,500,000	4.4%
General Gov't Buildings	\$46,000,000	11.6%
Recreation & Parks	\$35,000,000	8.9%
Schools	\$200,000,000	50.6%
Land Preservation	\$4,000,000	1.0%
Community Improvements	\$2,500,000	0.6%
Waterway Improvement Program	<u>\$20,000,000</u>	5.1%
	<b><u>\$394,990,000</u></b>	



# FY 2021 Capital Budget Borrowing Referendum History and Program



Nov. 2008 Election	Nov. 2010 Election	Nov. 2012 Election	Nov. 2014 Election	Nov. 2016 Election	Nov. 2018 Election	Nov. 2020 Election	Nov. 2022 Election
\$255,000,000	\$265,868,640	\$255,428,000	\$277,699,000	\$292,211,986	\$491,717,000	\$338,990,000	\$356,420,000

## PAYGO CONTRIBUTION TO THE CAPITAL BUDGET

Beginning in FY14, Pay-As-You-Go (PAYGO) funds is defined to include funding provided to the Capital Budget from a variety of sources which would offset the need to issue debt. The FY 2021 Capital Budget includes Pay-As-You-Go (PAYGO) from the following sources:

21,643,530	Contributions to Capital Budget 001-058-5801
37,224,365	Debt Premium
400,000	Stormwater Waiver Fees
580,000	Reforestation Waiver Fees

CLASS OF PROJECTS	NUMBER	PROJECT TITLE	AMOUNT
Storm Drains	204P002	Storm Drain Repairs & Enhancements	\$2,000,000
Storm Drains	204P007	Resilience And Sustainability	\$1,800,000
			<b>\$3,800,000</b>
General Government Buildings	210P018	Enhanced Productivity Thru Technology	\$9,236,703
General Government Buildings	210P036	New Buildings, Repair, Renovations, Minor Addns	\$10,000,000
General Government Buildings	210P601	Library Capital Maintenance & Renovations	\$1,500,000
General Government Buildings	210P701	Senior Center Capital Improvements	\$1,450,000
			<b>\$22,186,703</b>
Parks, Preservation And Greenways	212P301	Recreation Facility Renovations	\$350,000
Parks, Preservation And Greenways	212P307	Community/neighborhood Park Dvlpmnt	\$6,395,000
			<b>\$6,745,000</b>
Community Improvements	218P035	Economic Develop Financing Fund	\$8,836,192
			<b>\$8,836,192</b>
Fire Department Buildings	220P054	Fire Facility Capital Improvements	\$2,800,000
			<b>\$2,800,000</b>
Waterway Improvement Fund	221P100	Watershed Restoration	\$400,000
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$11,000,000
Waterway Improvement Fund	221P401	Stormwater - Planning & Monitoring	\$500,000
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$1,080,000
			<b>\$12,980,000</b>
Police Department Buildings	230P013	Police Facility Capital Improvements	\$2,500,000
			<b>\$2,500,000</b>
<b>Total Contribution to the Capital Budget:</b>			<b>\$59,847,895</b>

## PAYGO CONTRIBUTION TO THE CAPITAL BUDGET BY SOURCE

Beginning in FY14, Pay-As-You-Go (PAYGO) funds is defined to include funding provided to the Capital Budget from a variety of sources which would offset the need to issue debt. The FY 2021 Capital Budget includes Pay-As-You-Go (PAYGO) from the following sources:

CLASS OF PROJECTS	NUMBER	PROJECT TITLE	AMOUNT
<b><u>General Funds</u></b>			
General Government Buildings	210P018	Enhanced Productivity Thru Technology	\$9,236,703
Community Improvements	218P035	Economic Develop Financing Fund	\$8,836,192
Waterway Improvement Fund	221P100	Watershed Restoration	\$400,000
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$2,170,635
Waterway Improvement Fund	221P401	Stormwater - Planning & Monitoring	\$500,000
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$500,000
			<b><u>\$21,643,530</u></b>
<b><u>Debt Premium</u></b>			
Storm Drains	204P002	Storm Drain Repairs & Enhancements	\$2,000,000
Storm Drains	204P007	Resilience And Sustainability	\$1,800,000
General Government Buildings	210P036	New Buildings, Repair, Renovations, Minor Addns	\$10,000,000
General Government Buildings	210P601	Library Capital Maintenance & Renovations	\$1,500,000
General Government Buildings	210P701	Senior Center Capital Improvements	\$1,450,000
Parks, Preservation And Greenways	212P301	Recreation Facility Renovations	\$350,000
Parks, Preservation And Greenways	212P307	Community/neighborhood Park Dvlpmnt	\$6,395,000
Fire Department Buildings	220P054	Fire Facility Capital Improvments	\$2,800,000
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$8,429,365
Police Department Buildings	230P013	Police Facility Capital Improvements	\$2,500,000
			<b><u>\$37,224,365</u></b>
<b><u>Storm Water Waiver Fee</u></b>			
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$400,000
			<b><u>\$400,000</u></b>
<b><u>Reforestation Waiver Fee</u></b>			
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$580,000
			<b><u>\$580,000</u></b>
<b>Total Contribution to the Capital Budget:</b>			<b><u>\$59,847,895</u></b>

### PAYGO CONTRIBUTION TO THE CAPITAL BUDGET BY SOURCE

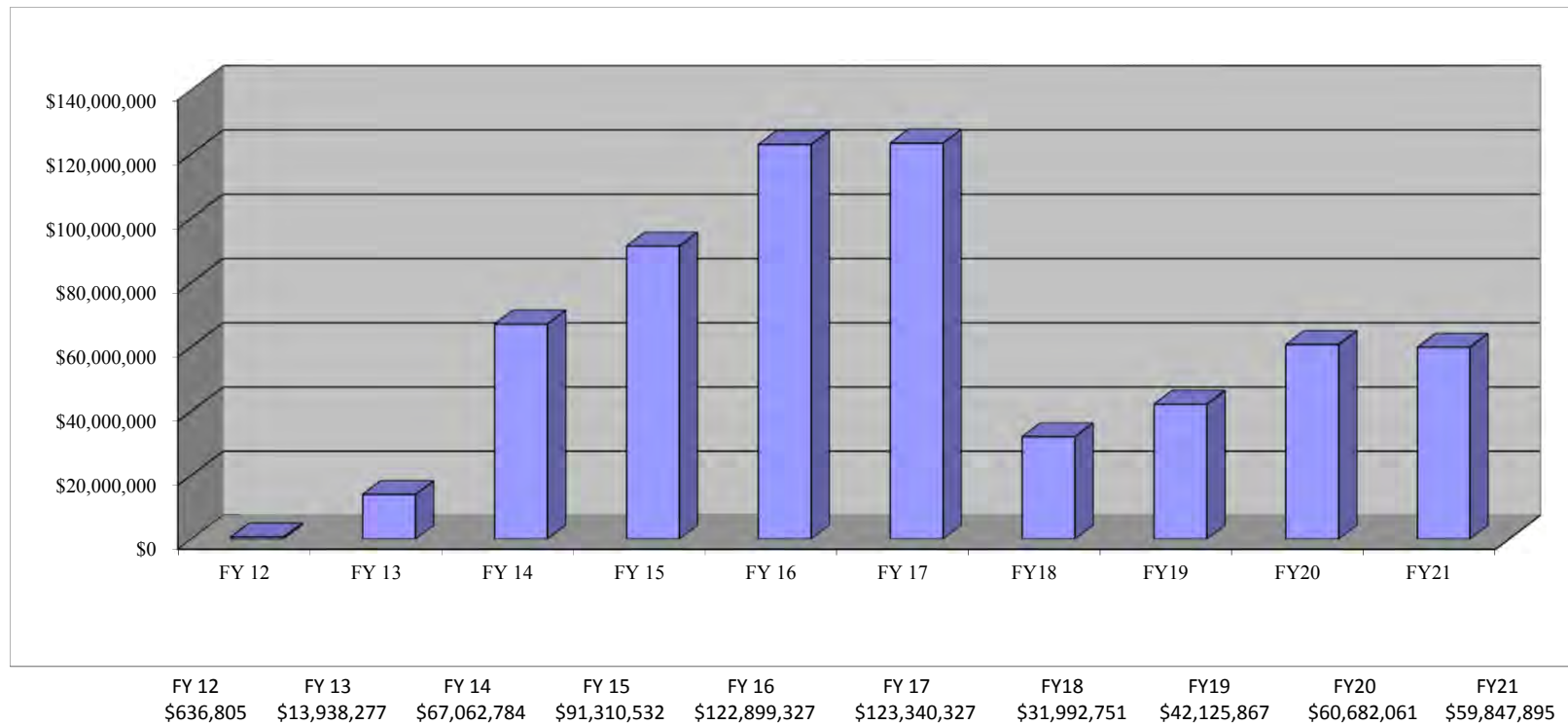
Beginning in FY14, Pay-As-You-Go (PAYGO) funds is defined to include funding provided to the Capital Budget from a variety of sources which would offset the need to issue debt. The FY 2021 Capital Budget includes Pay-As-You-Go (PAYGO) from the following sources:

CLASS OF PROJECTS	NUMBER	PROJECT TITLE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b><u>General Funds</u></b>								
General Government Buildings	210P018	Enhanced Productivity Thru Technology	\$9,236,703	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
General Government Buildings	210P069	Revenue Authority Parking Garage Capital Maintenar	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Community Improvements	218P035	Economic Develop Financing Fund	\$8,836,192	\$8,836,192	\$8,740,583	\$3,300,000	\$3,300,000	\$3,300,000
Fire Department Buildings	220P045	Volunteer Fire Co Grant Fund	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Waterway Improvement Fund	221P100	Watershed Restoration	\$400,000	\$0	\$0	\$0	\$0	\$0
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$2,170,635	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Waterway Improvement Fund	221P401	Stormwater - Planning & Monitoring	\$500,000	\$0	\$0	\$0	\$0	\$0
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$500,000	\$0	\$0	\$0	\$0	\$0
			<b>\$21,643,530</b>	<b>\$19,836,192</b>	<b>\$19,740,583</b>	<b>\$14,300,000</b>	<b>\$14,300,000</b>	<b>\$14,300,000</b>
<b><u>Debt Premium</u></b>								
Storm Drains	204P002	Storm Drain Repairs & Enhancements	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Storm Drains	204P007	Resilience And Sustainability	\$1,800,000	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P036	New Buildings, Repair, Renovations, Minor Addns	\$10,000,000	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P601	Library Capital Maintenance & Renovations	\$1,500,000	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P701	Senior Center Capital Improvements	\$1,450,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P301	Recreation Facility Renovations	\$350,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P307	Community/neighborhood Park Dvlpmnt	\$6,395,000	\$0	\$0	\$0	\$0	\$0
Fire Department Buildings	220P054	Fire Facility Capital Improvments	\$2,800,000	\$0	\$0	\$0	\$0	\$0
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$8,429,365	\$0	\$0	\$0	\$0	\$0
Police Department Buildings	230P013	Police Facility Capital Improvements	\$2,500,000	\$0	\$0	\$0	\$0	\$0
			<b>\$37,224,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Storm Water Waiver Fee</u></b>								
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$400,000	\$0	\$0	\$0	\$0	\$0
			<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Agricultural Pres Tax</u></b>								
Land Preservation	217P001	Agriculture Preservation	\$0	\$460,000	\$0	\$460,000	\$0	\$460,000
			<b>\$0</b>	<b>\$460,000</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$0</b>	<b>\$460,000</b>
<b><u>Local Open Space Waiver Fee</u></b>								
Parks, Preservation And Greenways	212P016	Neighborspace	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000
Parks, Preservation And Greenways	212P301	Recreation Facility Renovations	\$0	\$175,000	\$0	\$175,000	\$0	\$175,000
			<b>\$0</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>

**PAYGO CONTRIBUTION TO THE CAPITAL BUDGET BY SOURCE**

<b>CLASS OF PROJECTS</b>	<b>NUMBER</b>	<b>PROJECT TITLE</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
<u>Reforestation Waiver Fee</u>								
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$580,000	\$0	\$0	\$0	\$0	\$0
			<b>\$580,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Contribution to the Capital Budget:</b>			<b>\$59,847,895</b>	<b>\$20,621,192</b>	<b>\$19,740,583</b>	<b>\$15,085,000</b>	<b>\$14,300,000</b>	<b>\$15,085,000</b>

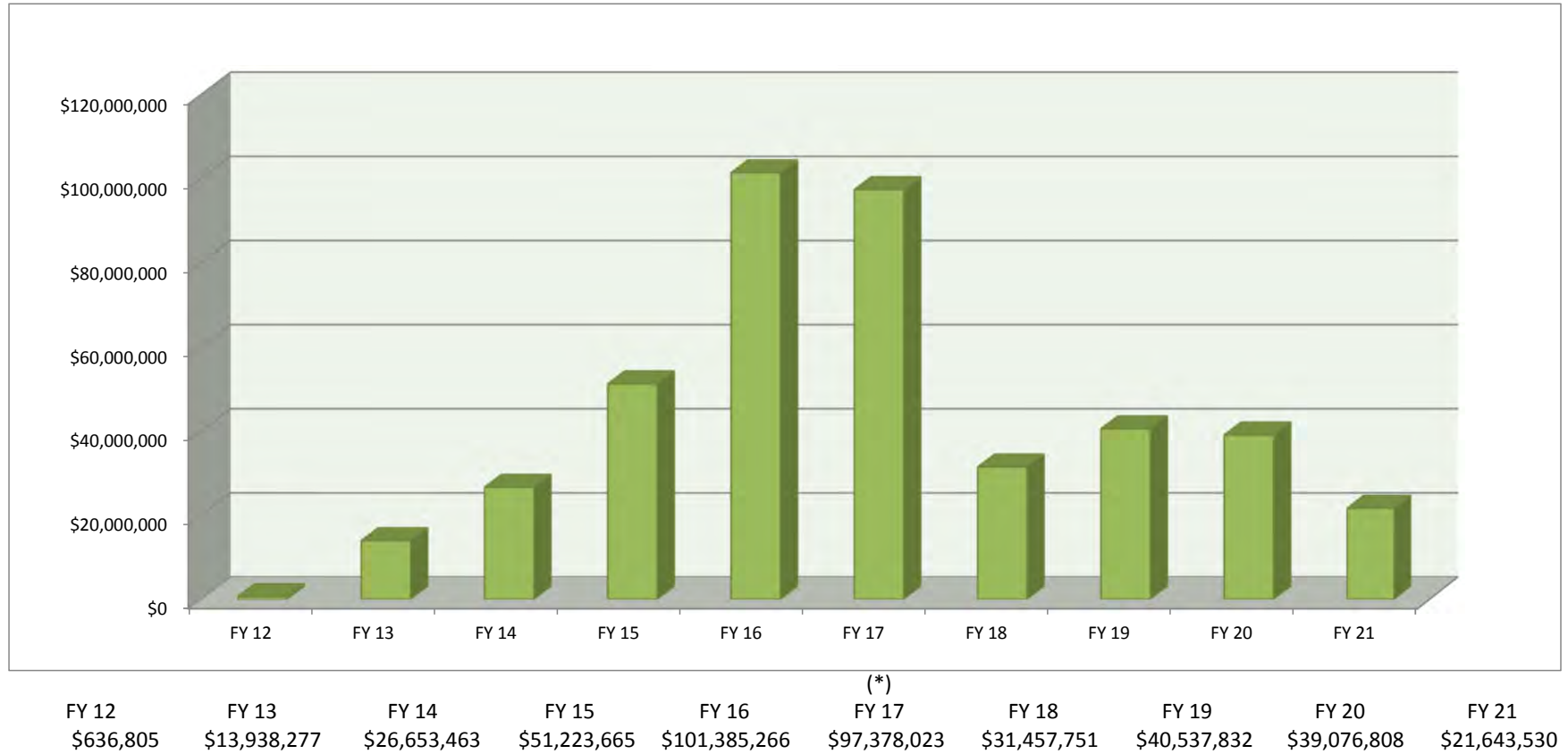
FY 2021 Capital Budget  
PAYGO History



Note: Amounts reflect adopted budgets and do not include supplemental appropriations that may have occurred during the fiscal year.

(\*): Amounts prior to FY 14 are General Funds only. Effective FY 2014, PAYGO funds were defined to include general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, LOS waiver fees, and debt premium. This amount also includes a supplemental appropriation effective 10/21/13 of debt premium totaling \$17,244,721.

# FY2021 Capital Budget General Fund Contribution History



(\*): This amount includes a supplemental appropriation effective 11/16/14 totaling \$2,543,617.



**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Headworks & Wet Weather Flow Imp. @ BRWWTP	Construction of pumping station to regulate dry and wet weather flows to the Back River Wastewater Treatment Plant, along with new screening and grit removal chambers to reduce odors.	\$57,346,236	\$0	The project is being done to prevent catastrophic environmental impacts from discharge of raw wastewater to waterways of Maryland and to avert potential failure of the sanitary sewer system assets entering the facility. If catastrophic overflows from the wastewater treatment plant or failure of the infrastructure entering the facility occur the remediation and repair costs, which most likely would be a combination of operating and capital funds, would be estimated to be at least equivalent to the project cost because of the need for extensive environmental restoration and flow bypass and emergency infrastructure repair and replacement operations. The emergency repairs would only be a temporary correction and would not address the fundamental issues with the facility and treatment of County wastewater.
Gray Manor Interceptor Rehabilitation	Cleaning, lining and repair of 14,686 feet of 30" thru 48" gravity sewer and 52 manholes.	\$7,000,000	\$0	The project is being done to prevent a catastrophic failure of the sanitary sewer system assets. Would such a catastrophic failure occur, initial stabilization costs, remediation, and repair costs, which most likely would be a combination of operating and capital funds would be estimated to be three time the original estimate (over \$21M) because of the need of extensive renovation and replacement of structures.
Long Quarter North Sewer Rehabilitation	Cleaning, lining and repair of 35,200 feet of 8" thru 15" gravity sewer and 246 manholes.	\$8,056,238	\$0	The project is being done to prevent a catastrophic failure of the sanitary sewer system assets. Would such a catastrophic failure occur, initial stabilization costs, remediation, and repair costs, which most likely would be a combination of operating and capital funds would be estimated to be three time the original estimate (over \$24M) because of the need of extensive renovation and replacement of structures.
Long Quarter South Sewer Rehabilitation	Cleaning, lining and repair of 77,723 feet of 8" thru 66" gravity sewer and 452 manholes.	\$8,112,915	\$0	The project is being done to prevent a catastrophic failure of the sanitary sewer system assets. Would such a catastrophic failure occur, initial stabilization costs, remediation, and repair costs, which most likely would be a combination of operating and capital funds would be estimated to be three time the original estimate (over \$24M) because of the need of extensive renovation and replacement of structures.

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Redhouse Run Structural Phase II	Cleaning, lining and repair of 94,220 feet of 8" thru 24" gravity sewer and 553 manholes.	\$4,830,847	\$0	The project is being done to prevent a catastrophic failure of the sanitary sewer system assets. Would such a catastrophic failure occur, initial stabilization costs, remediation, and repair costs, which most likely would be a combination of operating and capital funds would be estimated to be three time the original estimate (over \$12M) because of the need of extensive renovation and replacement of structures.
Gwynns Falls at Kingsbury Rd Stream Restoration Project	A 2,100 linear foot stream restoration on a tributary to the Gwynns Falls, along Kingsbury Rd in Reisterstown	\$2,000,000	\$0	The restoration project has multiple purposes including improving water quality, reducing pollutant loads, meeting MS4 mandates, and protecting sewer, water, storm drain, stormwater management, and abandoned road bed/public trail from catastrophic damage. At the top of the project there is severe erosion impacting the Shirley Manor Rd 48" stormdrain outfall, the Harrod Ct Stormwater Management Pond's emergency spillway and primary outfall. At the downstream extent of the project severe erosion is substantially impacting the abandoned Timber Grove Road crossing where a fragile terra cotta gravity sewer main crosses and a water main, gas line and electrical lines are all at risk. Would such a catastrophic failure occur, initial stabilization costs, remediation, repair costs, and penalties, which most likely would be a combination of operating and capital funds, would be estimated to be between \$xxxx because of the need of extensive renovation, repairs and replacements.
Roches Run Stream Restoration Project	A 2,600 linear foot stream restoration on Roches Run beginning on the NE side of Reisterstown Road and parallel to Hammershire Rd in Reisterstown/Owings Mills	\$700,000	\$3,000,000	The restoration project has multiple purposes including improving water quality, reducing pollutant loads, meeting MS4 mandates, and protecting sewer gravity lines which run along the same path and would prevent catastrophic failure of these lines. Would such a catastrophic failure occur, initial stabilization costs, remediation, repair costs, and penalties, which most likely would be a combination of operating and capital funds, would be estimated to be between \$xxxx because of the need of extensive renovation and replacement of the sewer line structures

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Lower Gunpowder at Dawn Drive Stream Restoration Project	A 4,860 linear foot project on tributaries with direct drainage to the Lower Gunpowder Falls beginning at India Ave and ending at Pinedale Drive	\$3,200,000	\$0	The restoration project has multiple purposes including improving water quality, reducing pollutant loads, meeting MS4 mandates, and protecting sewer, storm drain, and stormwater management from catastrophic damage. Gravity main sanitary sewer lines lie adjacent to the active channel throughout the entire project area and cross at several locations. Most of the pipe is concrete, with a small portion of PVC and unknown materials comprising the remainder. A force main sanitary sewer line is also within the stream valley in the lower portion of the project. Two stormwater management ponds and an old farm pond of unknown origins/conditions are also immediately adjacent to the active channel. Would a catastrophic failure occur, initial stabilization costs, remediation, repair costs, and penalties, which most likely would be a combination of operating and capital funds, would be estimated to be between \$xxxx because of the need of extensive renovation, repairs and replacements.
Sparks Pumping Station and Tank Renovation	Complete rehabilitation of the Pumping Station and interior of the tank.	\$17,000,000	\$0	The pumping station and inside of the storage tank have never received a full rehabilitation. This could lead to a catastrophic failure in the pumps, electrical switchgear, controls or pumping resulting in an emergency response from a qualified pumping station contractor resulting in an increase of costs by as much as \$3,000,000. The interior steel members on the inside of the tank is in severe distress which could lead to emergency repairs of \$1,000,000.
Charles Street Water Main Replacement	Replacement of 4000 feet of old cast iron pipe,	\$5,000,000	\$0	Main breaks for cast iron pipes on State Roads could exceed \$200,000 for every occurrence .
Loch Raven Blvd. Water Main Replacement	Replacement of 5000 feet of old cast iron pipe.	\$4,000,000	\$0	Main breaks for cast iron pipes on State Roads could exceed \$200,000 for every occurrence .
Reisterstown Road Water Main Replacement	Replacement of 6500 feet of old cast iron pipe	\$9,000,000	\$0	Main breaks for cast iron pipes on State Roads could exceed \$200,000 for every occurrence .
BCPL Scheduling Application Implementation	BCPL staff scheduling application	\$147,000	\$0	The implementation of a BCPL staff scheduling application will allow staff to access their schedules on mobile devices outside the library buildings. This will provide the capability of scheduling staff weekly and also to schedule daily and hourly assignments.

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Broadband Fiber Sustaining Engineering	Inter County Broadband Network (ICBN) fiber project	\$1,108,800	\$0	This project continues to build on the success of the Inter County Broadband Network (ICBN) fiber project funded by the federal Broadband Technologies Opportunities Program grant, wherein we constructed over 160 miles of fiber optic backbone throughout Baltimore County. The Broadband Expansion project has allowed the County to provide greatly improved broadband services to many schools, libraries, and various other government facilities, while eliminating charges paid to third party Internet Service Providers. A major benefit of this secure, reliable, and high-speed network is the ability to provide public Wi-Fi to more than 200 County sites. With the need for distance learning and work from home initiatives during the pandemic, the County is making sure everyone has equal access to these much-needed resources.
Content Management and Workflow Development Sustaining Engineering	enterprise document management system.	\$250,000	\$0	In an effort to reduce or eliminate paper driven process in County agencies, OIT is implementing an enterprise document management system. This project expands the enterprise class system that enables secure document management capabilities (versioning, workflow, retention, annotation, archival) for all departments in Baltimore County government. In addition to standardizing the document management functions across Baltimore County government, this system will allow retirement of a costly legacy content management application.
DPW Solid Waste Compliance Inspections	Electronic reporting	\$250,000	\$0	The Solid Waste's regulatory compliance group inspects and reports on the status of the County's trash facilities. This project will provide the site Inspectors with an electronic method of reporting, which will allow them to relay data in real time, while in the field. Real time reporting will reduce the number of redundant data entries, ensure data integrity, and will allow for automated reporting. This will allow engineers to leverage data for forecasting life expectancy and sustainability of County Solid Waste infrastructure.
HRM/FIN System Replacement	New Human Resources and Financial Management system	\$5,306,252	\$0	The County is implementing a new Human Resources and Financial Management system to replace the current system. The move to a hosted, fully integrated Enterprise Resource Planning (ERP) system will allow the County to take advantage of enhanced reporting and analysis features unavailable in our current system. The ability to fully automate manual processes end to end with one system will allow for greater accuracy, flexibility, efficiency, and standardization across the County departments and offices.

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Mainframe Migration Initiatives	Migration of legacy applications and data from the mainframe	\$195,440	\$0	This project is to continue the migration of legacy applications and data from the mainframe. The mainframe technology is costly to support. Modern applications are open system or SaaS platform based. With depleting resources with the necessary skill sets, and less application demand, the system cost has exceeded its value.
New Tax System Implementation	Replacing the current legacy tax system	\$1,903,011	\$0	BCG will replace the current legacy tax system (mainframe based) with a robust system allowing the County to process taxes more efficiently and effectively while staying compliant with all State level statutory laws, regulations and county level policy changes. The new tax system will improve operating efficiencies, and improve the citizen's ability to research tax records, access tax data and provide a streamlined method of payment.
PAI - Development Management Implementation (Land Management)	Land Use Regulatory Automation project	\$1,410,000	\$0	In an effort to reform broken and siloed processes, increase accountability, and improve constituent and developer interactions with the County, this project continues with phase two and three of the Land Use Regulatory Automation project. These phases will deploy GIS, workflow, e-plan review, and public portal technologies to automate the second of a three-part development management business process and share data where appropriate between agencies, applicants, and the public. This will integrate with the first and third phase tracking, as well as permitting, systems. This project is part of a move to an integrated, cross-agency land management system that will streamline workflows, support transparency, improve citizen/county interaction, improve management oversight and visibility, eliminate paper waste, and simplify queries into project status. It will consolidate Phase 2 development management data into a single repository.
Countywide Efficiency Assessment	GRSI Efficiency Assessment	\$1,500,000	\$0	This project, modeled after the Texas Performance Review, aims to find new and better ways of doing business by breaking down barriers that complicate and often make impossible efficient operations and strategies.
Community/Neighborhood Park Development	Church Lane Park Site Demolition, Design & Construction	\$160,000	\$0	There are no anticipated FY'21 operational impacts, but once the park is opened (estimated FY'22) there will be expanded site maintenance needs, and may be some minor Recreation and Parks part-time leadership needs.

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
Community/Neighborhood Park Development	Glenmar ESRC PAL Center	\$2,378,872	\$0	There are no anticipated FY'21 operational impacts, but once this structure is constructed and opened (estimated late FY'22 or early FY'23) there will be expanded operational costs, similar to those for the Cockeysville Community Center and PAL.
Community/Neighborhood Park Development	Hazelwood Park Skatepark and Parking	\$900,000	\$0	There are no anticipated FY'21 operational impacts, but once the park is opened (estimated FY'22) there will be expanded site maintenance needs, and may be some minor Recreation and Parks part-time leadership needs.
Community/Neighborhood Park Development	McCormick ESRC PAL Center	\$2,125,000	\$0	There are no anticipated FY'21 operational impacts, but once this structure is constructed and opened (estimated late FY'22 or early FY'23) there will be expanded operational costs, similar to those for the Cockeysville Community Center and PAL.
Community/Neighborhood Park Development	Belfast Road Park Site Design	\$600,000	\$0	The design will not impact operational costs. However, subsequent park development (estimated completing FY'23) will result in expanded site maintenance needs, as well as expanded Recreation and Parks part-time leadership needs in future fiscal years post-development.
Park & Recreation Facility Acquisition	Park & Recreation Facility Acquisition	\$600,000	\$17,500,000	Expanded park acreage will lead to an increase in maintenance needs, with resultant cost implications such as increased funding required for contractual mowing. The amount of any increase is dependent upon the size and nature of the properties acquired.
NE Area Middle School	Pine Grove Middle School - Addition	\$12,075,000	\$0	This 300 seat addition to Pine Grove Middle School will increase operational costs associated with custodial staff and supplies but should have minimal impact on teaching positions as the addition is intended to eliminate the use of trailers and alleviate overcrowding in surrounding middle schools.
NW Area New Construction, Additions and Renovations	Scotts Branch Elementary School - Addition / Renovation	\$0	\$30,670,713	This is a 152 seat addition and limited renovation of a school originally built in 1966. The replacement of the older school with a new LEED Certified building is expected to yield energy efficiency savings. These savings will offset any increases personnel and operational costs as resources are shifted from the current facility. One-time start up costs of nearly \$600,000 will also impact the operating budget when the school opens.

**CAPITAL BUDGET AND PROGRAM IMPACT ON THE OPERATING BUDGET  
SELECTED PROJECTS**

Capital Job	Description	FY2021 Budget	FY2022 - FY2026 Program	Operational Impact
NW Area New Construction, Additions and Renovations	Deer Park Elementary School - Replacement School	\$0	\$13,952,287	This new 735 seat elementary school will replace an existing 431 seat school that was originally built in 1970. The replacement of the older school with a new LEED Certified building is expected to yield energy efficiency savings. These savings will offset any increases personnel and operational costs as resources are shifted from the current facility. One-time start up costs of nearly \$600,000 will also impact the operating budget when the school opens.
NE Area New Construction, Additions and Renovations	Red House Run Elementary School - Replacement School	\$0	\$9,027,997	This new 775 seat elementary school will replace an existing 460 seat school that was originally built in 1966. The replacement of the older school with a new LEED Certified building is expected to yield energy efficiency savings. These savings will offset any increases personnel and operational costs as resources are shifted from the current facility. One-time start up costs of nearly \$600,000 will also impact the operating budget when the school opens.
Lansdowne High School - Replacement	Lansdowne High School - Replacement	\$0	\$62,807,000	This new 1,779 seat high school is targeted for completion for the 2026-27 school year. It will replace an existing 1,420 seat school that was originally built in 1963. The replacement of the older school with a new LEED Certified building is expected to yield energy efficiency savings. These savings will offset any increases personnel and operational costs as resources are shifted from the current facility. One-time start up costs of nearly \$1,000,000 will also impact the operating budget when the school opens.

### CAPITAL BUDGET HISTORY

<b>APPROPRIATIONS (IN THOUSANDS \$)</b>	<b>FY14-15 BUDGETS</b>	<b>FY16-17 BUDGETS</b>	<b>FY18-19 BUDGETS</b>	<b>FY20-21 BUDGETS</b>	<b>FY21-22 BUDGETS</b>
Sewer & Water	440,860	584,174	495,835	473,425	550,271
Public Works	113,428	97,518	86,877	70,164	72,454
Refuse Disposal	7,931	3,930	8,126	2,100	16,500
Operational Buildings	80,495	97,861	58,460	58,305	87,321
Schools	168,074	351,021	115,985	260,319	217,927
Community College	31,756	25,110	33,205	35,504	30,750
Parks, Preserv. & Greenways	22,099	17,992	23,193	29,367	52,206
Waterway Improvement	23,183	32,552	24,200	22,533	34,980
Other Classifications	10,925	33,760	28,268	33,181	22,247
<b>TOTAL</b>	<b>898,751</b>	<b>1,243,918</b>	<b>874,149</b>	<b>984,898</b>	<b>1,084,657</b>
<b>RESOURCES (IN THOUSANDS \$)</b>					
Metro District Funds	408,477	539,972	476,535	473,425	550,271
General Obligation Bonds	277,395	178,024	220,618	321,474	394,990
General Funds	75,320	200,977	94,011	69,912	41,479
Developer Funding	1,600	1,600	1,600	1,600	1,100
State, Federal, Other	135,959	323,345	81,385	118,487	96,817
<b>TOTAL</b>	<b>898,751</b>	<b>1,243,918</b>	<b>874,149</b>	<b>984,898</b>	<b>1,084,657</b>

Resources include reallocated funds that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.





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**EXHIBIT "A"**  
**ASSESSABLE BASIS AND ESTIMATED COLLECTION**  
**REAL AND PERSONAL PROPERTY**

	FISCAL YEAR 2019		FISCAL YEAR 2020		FISCAL YEAR 2021	
	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75
<b>REAL PROPERTY</b>						
Annual Assessment	83,729,890,455	921,028,795	86,566,788,825	952,234,677	89,671,811,289	986,389,924
New Construction Subject to						
Three Quarter Year Taxation	223,852,463	2,462,377	102,308,955	1,125,399	93,750,000	1,031,250
Half Year Taxation	65,146,245	716,609	124,023,275	1,364,256	75,000,000	825,000
One Quarter Year Taxation	<u>33,874,308</u>	<u>372,617</u>	<u>25,000,000</u>	<u>275,000</u>	<u>25,000,000</u>	<u>275,000</u>
TOTAL - Real Property	84,052,763,470	924,580,398	86,818,121,055	954,999,332	89,865,561,289	988,521,174
<b>PERSONAL PROPERTY</b>						
Unincorporated Business	61,030,386	1,678,336	57,768,000	1,588,620	59,760,000	1,643,400
Railroads	20,364,630	560,027	19,312,000	531,080	19,409,000	533,748
Public Utilities	1,627,361,924	44,752,453	1,653,160,000	45,461,900	1,661,426,000	45,689,215
Ordinary Business Corporation	<u>1,870,867,599</u>	<u>51,448,859</u>	<u>1,682,232,000</u>	<u>46,261,380</u>	<u>1,740,240,000</u>	<u>47,856,600</u>
TOTAL - Personal Property	3,579,624,539	98,439,675	3,412,472,000	93,842,980	3,480,835,000	95,722,963
<b>TOTAL - REAL &amp; PERSONAL</b>	<b>87,632,388,008</b>	<b>1,023,020,073</b>	<b>90,230,593,055</b>	<b>1,048,842,312</b>	<b>93,346,396,289</b>	<b>1,084,244,137</b>

\* Estimated Yield from a one cent tax on real property and 2.5 cents on personal property -

\$9,003,950

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>TAXES</b>			
<b>REAL AND PERSONAL PROPERTY TAXES</b>			
CURRENT YEAR REAL PROPERTY TAX	924,580,399	954,999,332	988,521,174
CURRENT YEAR TAX PERSONAL PROPERTY	1,678,334	1,588,620	1,643,400
CURRENT YEAR TAX RAILROADS	560,029	531,080	533,748
CURRENT YEAR TAX PUBLIC UTILITIES	44,752,453	45,461,900	45,689,215
CURRENT YEAR ORDINARY BUS CORP TAX	51,448,860	46,261,380	47,856,600
DISCOUNTS ALLOWED ON TAXES	(6,482,311)	(6,620,938)	(6,762,530)
DISCOUNTS NOT ALLOWED ON TAXES	40,816	145	0
INTEREST PAID ON REFUND TAXES	(860,003)	(524,910)	(524,910)
CREDIT AGED (CLOSED)	(25,353)	(30,581)	(30,000)
CREDIT: HOMEOWNER	(8,850,650)	(8,478,451)	(8,596,662)
CREDIT: COUNTY SPECIAL CREDITS	(14,514,875)	(14,666,312)	(16,115,399)
CREDIT: HOMEOWNERS SUPPLEMENT	(1,356,769)	(1,333,502)	(1,350,141)
CREDIT: HOMESTEAD	(12,061,080)	(12,358,753)	(11,564,982)
UNCOLLECTED TAXES	(4,353,743)	(3,297,840)	(3,412,740)
PRIOR YEAR TAX REAL PROPERTY	(2,059,957)	(400,000)	50,000
PRIOR YEAR TAX PERSONAL PROPERTY	10,367	73,253	70,000
PRIOR YEAR TAX ORDINARY BUS CORP	1,122,020	2,000,000	1,200,000
HEAVY EQUIPMENT TAX	2,169,666	1,734,430	1,769,119
PENALTIES/INTEREST DELINQUENT TAX	2,191,717	2,210,000	2,234,244
PAYMENT IN LIEU OF PROPERTY TAX	2,136,562	2,440,267	2,318,254
<b>TOTAL - REAL AND PERSONAL PROPERTY TAXES</b>	<b>980,126,482</b>	<b>1,009,589,120</b>	<b>1,043,528,390</b>
<b>INCOME TAXES</b>			
INCOME TAXES	713,252,694	782,252,344	787,907,326
PRIOR YEARS UNALLOC WITHHOLDING	21,694,959	22,384,859	23,320,546
<b>TOTAL - INCOME TAXES</b>	<b>734,947,653</b>	<b>804,637,203</b>	<b>811,227,872</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>TAXES</b>			
<b>SALES &amp; SERVICE TAXES</b>			
ADMISSIONS	6,075,475	4,431,883	4,431,883
PUBLIC UTILITIES ELECTRICITY	14,285,169	13,846,380	13,728,007
PUBLIC UTILITIES TELEPHONE	7,954,344	7,610,218	7,405,667
AUTO TRAILER CAMP	264,963	0	0
COUNTY RECORDATION TAX	35,847,700	29,713,696	27,633,738
COUNTY TITLE TRANSFER TAX	78,542,412	66,336,307	61,692,765
HOTEL & MOTEL TAX	9,899,392	9,121,002	10,780,000
911 FEE	6,130,884	8,384,648	8,300,000
CELL PHONE TAX	0	4,965,811	5,640,000
<b>TOTAL - SALES &amp; SERVICE TAXES</b>	<b>159,000,339</b>	<b>144,409,945</b>	<b>139,612,060</b>
<b>TOTAL - TAXES</b>	<b>1,874,074,474</b>	<b>1,958,636,268</b>	<b>1,994,368,322</b>
<b>LICENSES AND PERMITS</b>			
<b>LICENSES</b>			
AMUSEMENT DEVICES	590,245	605,000	600,000
ELECTRICAL LICENSE	79,568	225,500	88,000
PLUMBING BOARD LICENSE	245,541	67,905	264,000
PUBLIC SWIMMING POOLS AND BEACHES	198,378	20,000	195,000
RENTAL REGISTRATION FEES	391,792	410,000	440,000
ANIMAL SERVICES LICENSE	143,824	145,000	145,000
MARRIAGE LICENSE	152,220	96,000	138,000
ELECTRICAL INSPECTION	1,301,565	1,330,060	1,150,000
MISCELLANEOUS BUSINESS LICENSES	79,443	91,425	87,139
<b>TOTAL - LICENSES</b>	<b>3,182,576</b>	<b>2,990,890</b>	<b>3,107,139</b>
<b>PERMITS</b>			
BUILDING PERMIT	2,566,517	1,925,825	2,018,520
MISCELLANEOUS PERMITS	166,881	139,800	140,100
PERMITS - METROPOLITAN	264,215	26,875	25,400
<b>TOTAL - PERMITS</b>	<b>2,997,613</b>	<b>2,092,500</b>	<b>2,184,020</b>
<b>TOTAL - LICENSES AND PERMITS</b>	<b>6,180,189</b>	<b>5,083,390</b>	<b>5,291,159</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>FINES, FORFEITURES AND PENALTIES</b>			
VEHICLE PARKING FINE	1,531,146	1,500,000	1,600,000
ANIMAL SERVICES PENALTIES AND FINES	53,912	40,100	39,500
SEIZED FUNDS AND FORFEITURES	707,203	300,000	500,000
UNCLAIMED PROPERTY - POLICE	101,417	110,000	75,000
ZONING VIOLATION CITATIONS	2,166,376	1,400,000	1,900,000
FALSE ALARM CITATIONS	453,701	400,000	400,000
COURT FINES	(12,526)	50,000	100,000
RED LIGHT CITATIONS	795,127	675,841	800,000
MISC FINES, FORF, PENALTIES	158,189	90,000	114,000
<b>TOTAL - FINES, FORFEITURES AND PENALTIES</b>	<b>5,954,545</b>	<b>4,565,941</b>	<b>5,528,500</b>
<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>			
INVESTMENTS	9,152,409	7,661,455	472,000
<b>TOTAL - REVENUE FROM USE OF MONEY AND PROPERTY</b>	<b>9,152,409</b>	<b>7,661,455</b>	<b>472,000</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>INTERGOVERNMENTAL AID</b>			
<b>STATE SHARED REVENUES</b>			
HIGHWAY USER REVENUE	8,706,451	9,003,311	9,245,253
OTHER STATE SHARED TAXES	1,530	1,530	1,600
STATE SHARED BUSINESS LICENSES	2,161,761	2,164,147	2,157,500
<b>TOTAL - STATE SHARED REVENUES</b>	<b>10,869,742</b>	<b>11,168,988</b>	<b>11,404,353</b>
<b>STATE GRANTS IN AID</b>			
OTHER STATE AID	136,991	128,600	88,190
TARGETED LOCAL HEALTH	6,140,699	6,290,256	6,391,534
LIBRARIES	1,242,044	1,281,400	1,308,270
POLICE PROTECTION	12,782,212	12,815,492	12,777,289
STATE AID TEACHER PENSION	3,000,000	3,000,000	3,000,000
PERSONAL CARE PROGRAM	1,622,812	1,000,000	1,000,000
GERIATRICS SCREENING	864,855	1,475,739	1,100,000
ENTERPRISE ZONE	1,208,799	1,375,000	1,375,000
HOMEOWNERS TAX CREDIT REIMBURSEMENT	8,696,300	8,478,451	8,596,662
CHILD SUPPORT ENFORCEMENT	529,056	530,000	520,000
FIRE RESCUE AID	1,715,107	1,712,082	1,711,954
STATE AID REDUCTION	(2,532,179)	(2,900,000)	(2,900,000)
<b>TOTAL - STATE GRANTS IN AID</b>	<b>35,406,696</b>	<b>35,187,020</b>	<b>34,968,899</b>
<b>GRANTS FROM THE FEDERAL GOVERNMENT</b>			
FEDERAL AID - SOCIAL SERVICES	1,084,851	1,263,847	1,220,250
FEDERAL AID - POLICE	359,950	310,000	305,980
ARRA BOND REIMBURSEMENT	4,820,953	4,031,207	3,252,388
FEDERAL AID - MISCELLANEOUS	205	224,147	86,000
<b>TOTAL - GRANTS FROM THE FEDERAL GOVERNMENT</b>	<b>6,265,959</b>	<b>5,829,201</b>	<b>4,864,618</b>
<b>TOTAL - INTERGOVERNMENTAL AID</b>	<b>52,542,397</b>	<b>52,185,209</b>	<b>51,237,870</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>SERVICE CHARGES FOR CURRENT SERVICES</b>			
<b>GENERAL GOVERNMENT SERVICES</b>			
DEVELOPMENT FEES	987,964	774,800	477,000
MISCELLANEOUS GOVERNMENT FEES	344,111	369,962	303,295
SHERIFF FEES	110,271	100,000	110,000
POLICE RECORDS FEE	260,674	220,000	255,000
LIEN CERTIFICATES	1,368,705	1,388,705	1,000,000
TAX SALES	173,512	4,000	170,000
FIRE DEPARTMENT FEES	816,193	740,055	900,000
COURT APPEARANCES	210,609	140,216	210,000
ZONING SERVICE CHARGES AND ADVERTISING	511,173	423,878	550,000
PLUMBING INSPECTION CHARGES	817,639	696,842	784,000
CREDIT CARD FEE	70,272	3,000	3,000
MASTERS FEE	402,041	230,343	415,000
EMS TRANSPORT FEES	26,350,277	25,257,670	26,500,000
<b>TOTAL - GENERAL GOVERNMENT SERVICES</b>	<b>32,423,441</b>	<b>30,349,471</b>	<b>31,677,295</b>
<b>RECREATION AND PARKS SERVICES</b>			
MISC RECREATION AND PARKS REVENUE	238,065	4,168	245,000
LOCH RAVEN FISHING CENTER	336,904	189,066	325,000
ROCKY POINT BEACH AND PARK	195,210	112,198	200,000
OREGON RIDGE ADMISSION FEES	105,930	46,752	100,000
<b>TOTAL - RECREATION AND PARKS SERVICES</b>	<b>876,109</b>	<b>352,184</b>	<b>870,000</b>
<b>HEALTH AND HUMAN SERVICES</b>			
HEALTH CLINIC FEES	169,798	75,612	120,000
MISCELLANEOUS HEALTH SERVICE FEES	1,347,195	1,618,245	2,175,200
EATING/DRINKING ESTABLISHMENT INSPECTION	1,824,769	1,330,000	1,722,443
PREADMISSION SCREENING	50,695	8,050	25,000
HOME HEALTH SERVICES	589	0	0
PRISONER MAINTENANCE AND UPKEEP	251,798	250,000	230,000
SANITARY LANDFILL	14,241,273	15,000,000	15,301,000
ASH ACCEPTANCE FEE	1,256,374	1,288,280	1,309,720
ANIMAL ADOPTION AND REDEMPTION	150,969	123,000	150,000
<b>TOTAL - HEALTH AND HUMAN SERVICES</b>	<b>19,293,460</b>	<b>19,693,187</b>	<b>21,033,363</b>
<b>TOTAL - SERVICE CHARGES FOR CURRENT SERVICES</b>	<b>52,593,010</b>	<b>50,394,842</b>	<b>53,580,658</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>GENERAL FUNDS</b>			
<b>OTHER REVENUES</b>			
OTHER MISCELLANEOUS RECEIPTS	982,849	1,113,423	1,002,028
METROPOLITAN DISTRICT REIMBURSEMENT	6,809,863	6,700,000	6,767,000
CAPITAL IMPROVEMENT FUND REIMBURSEMENT	593,595	621,421	605,923
SALE OF ASSETS	2,586	1,695	2,500
VENDING MACHINE REVENUE	33,781	20,000	20,000
SALE OF SURPLUS PROPERTY	214,374	305,000	100,000
RENTAL OF COUNTY FACILITIES	4,052,230	4,392,940	4,050,000
UTILITY ROAD CUT	183,572	225,000	300,000
CABLE TELEVISION	15,954,204	15,900,000	18,193,000
TRANSFER STATION REIMBURSEMENT	588,650	724,574	588,650
MISCELLANEOUS RECEIPT	3,837,273	3,000,000	12,000,000
RECYCLABLE MATERIALS	4,380,520	3,000,000	2,605,000
FRINGE BENEFITS_IDC	5,301,096	5,700,000	5,000,000
<b>TOTAL - OTHER REVENUES</b>	<b>42,934,593</b>	<b>41,704,053</b>	<b>51,234,101</b>
<b>ESTIMATED FUNDS AVAILABLE</b>			
PRIOR YR FUND BALANCE	4,980,505	45,274,691	28,122,972
<b>TOTAL - ESTIMATED FUNDS AVAILABLE</b>	<b>4,980,505</b>	<b>45,274,691</b>	<b>28,122,972</b>
<b>TOTAL - GENERAL FUND (REVENUES PLUS SURPLUS)</b>	<b>2,048,412,122</b>	<b>2,165,505,849</b>	<b>2,189,835,582</b>



**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b><u>SPECIAL FUNDS</u></b>			
<b><u>LIQUOR LICENSE FUND</u></b>			
LIQUOR LICENSES	1,295,618	1,140,000	1,140,000
LIQUOR BOARD FEES	102,466	110,000	110,000
PRIOR YR FUND BALANCE	(233,628)	(69,042)	(28,603)
TRANSFER TO GIFTS AND GRANTS FUND	(450,000)	(450,000)	(450,000)
<b>TOTAL - LIQUOR LICENSE FUND</b>	<b>714,456</b>	<b>730,958</b>	<b>771,397</b>
<b><u>STORMWATER MANAGEMENT FUND</u></b>			
PRIOR YR FUND BALANCE	1,486,519	0	0
STORMWATER FEE TRANSFER TO CAPITAL BUDGET	(1,488,035)	0	0
STORMWATER FEE	1,516	0	0
<b>TOTAL - STORMWATER MANAGEMENT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>ECONOMIC DEVELOPMENT FUND</u></b>			
PRIOR YR FUND BALANCE	(571,723)	(1,341,916)	(690,000)
TRANSFER FROM CAPITAL BUDGET	21,836,192	10,836,192	8,836,192
PRINCIPAL PREPAY	536,297	1,149,216	500,000
PROGRAM INCOME	189,426	192,700	190,000
<b>TOTAL - ECONOMIC DEVELOPMENT FUND</b>	<b>21,990,192</b>	<b>10,836,192</b>	<b>8,836,192</b>
<b><u>GIFTS AND GRANTS</u></b>			
<b><u>CIRCUIT COURT</u></b>			
CIRCUIT COURT FEDERAL AID	139,230	143,011	150,837
CIRCUIT COURT STATE AID	1,926,242	2,249,180	2,417,372
CIRCUIT COURT PROGRAM INCOME	237,655	111,166	40,000
CIRCUIT COURT LOCAL SHARE	85,800	83,800	80,800
<b>TOTAL - CIRCUIT COURT</b>	<b>2,388,927</b>	<b>2,587,157</b>	<b>2,689,009</b>
<b><u>OFFICE OF BUDGET AND FINANCE</u></b>			
OFFICE OF BUDGET AND FINANCE FEDERAL AID	0	144,369,685	0
<b>TOTAL - OFFICE OF BUDGET AND FINANCE</b>	<b>0</b>	<b>144,369,685</b>	<b>0</b>
<b><u>DEPARTMENT OF CORRECTIONS</u></b>			
DEPT OF CORRECTIONS PROGRAM INCOME	691,642	963,888	1,072,444
<b>TOTAL - DEPARTMENT OF CORRECTIONS</b>	<b>691,642</b>	<b>963,888</b>	<b>1,072,444</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b><u>SPECIAL FUNDS</u></b>			
<b><u>GIFTS AND GRANTS</u></b>			
<b><u>STATE'S ATTORNEY</u></b>			
STATE'S ATTORNEY FEDERAL AID	110,597	163,774	163,774
STATE'S ATTORNEY STATE AID	230,668	285,000	285,000
STATE'S ATTORNEY LOCAL SHARE	207,562	263,795	289,079
<b>TOTAL - STATE'S ATTORNEY</b>	<b>548,827</b>	<b>712,569</b>	<b>737,853</b>
<b><u>PLANNING</u></b>			
PLANNING STATE AID	0	250,000	0
PLANNING LOCAL SHARE	0	143,500	0
<b>TOTAL - PLANNING</b>	<b>0</b>	<b>393,500</b>	<b>0</b>
<b><u>EMERGENCY COMMUNICATIONS CENTER</u></b>			
EMERGENCY COMMUNICATIONS CENTER STATE AID	0	0	458,928
<b>TOTAL - EMERGENCY COMMUNICATIONS CENTER</b>	<b>0</b>	<b>0</b>	<b>458,928</b>
<b><u>POLICE DEPARTMENT</u></b>			
POLICE DEPARTMENT FEDERAL AID	1,728,277	6,175,314	6,311,017
POLICE DEPARTMENT STATE AID	705,516	1,170,254	1,386,520
POLICE DEPARTMENT PROGRAM INCOME	5,753,930	4,311,326	19,230,810
POLICE DEPARTMENT LOCAL SHARE	75,000	175,255	637,842
<b>TOTAL - POLICE DEPARTMENT</b>	<b>8,262,723</b>	<b>11,832,149</b>	<b>27,566,189</b>
<b><u>FIRE DEPARTMENT</u></b>			
FIRE DEPARTMENT FEDERAL AID	1,441,033	1,247,246	1,987,637
FIRE DEPARTMENT STATE AID	34,256	562,500	612,500
FIRE DEPARTMENT LOCAL SHARE	228,819	523,742	771,076
<b>TOTAL - FIRE DEPARTMENT</b>	<b>1,704,108</b>	<b>2,333,488</b>	<b>3,371,213</b>
<b><u>PERMITS APPROVALS AND INSPECTIONS</u></b>			
PERMITS APPROVALS AND INSPECTIONS PROGRAM INCOME	0	0	500,000
<b>TOTAL - PERMITS APPROVALS AND INSPECTIONS</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b><u>SHERIFF'S OFFICE</u></b>			
COUNTY SHERIFF FEDERAL AID	0	22,830	0
COUNTY SHERIFF STATE AID	0	6,800	17,970
<b>TOTAL - SHERIFF'S OFFICE</b>	<b>0</b>	<b>29,630</b>	<b>17,970</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b><u>SPECIAL FUNDS</u></b>			
<b><u>GIFTS AND GRANTS</u></b>			
<b><u>DEPARTMENT OF HEALTH</u></b>			
DEPT OF HEALTH FEDERAL AID	16,308,315	24,240,998	29,253,329
DEPT OF HEALTH STATE AID	16,024,840	29,170,152	31,434,379
DEPT OF HEALTH PROGRAM INCOME	892,690	1,345,195	1,427,903
DEPT OF HEALTH LOCAL SHARE	4,038,600	4,582,574	4,646,553
<b>TOTAL - DEPARTMENT OF HEALTH</b>	<b>37,264,445</b>	<b>59,338,919</b>	<b>66,762,164</b>
<b><u>DEPARTMENT OF SOCIAL SERVICES</u></b>			
DEPT OF SOCIAL SERVICES FEDERAL AID	3,654,493	4,444,458	4,605,664
DEPT OF SOCIAL SERVICES STATE AID	2,436,159	3,267,536	3,445,189
DEPT OF SOCIAL SERVICES PROGRAM INCOME	5,638	50,000	50,000
DEPT OF SOCIAL SERVICES LOCAL SHARE	307,901	423,560	489,297
<b>TOTAL - DEPARTMENT OF SOCIAL SERVICES</b>	<b>6,404,191</b>	<b>8,185,554</b>	<b>8,590,150</b>
<b><u>DEPARTMENT OF AGING</u></b>			
DEPT OF AGING FEDERAL AID	5,132,843	5,721,462	5,991,542
DEPT OF AGING STATE AID	2,932,821	3,479,363	3,243,066
DEPT OF AGING PROGRAM INCOME	1,026,095	1,860,074	1,750,848
DEPT OF AGING LOCAL SHARE	1,435,590	1,610,382	1,120,768
<b>TOTAL - DEPARTMENT OF AGING</b>	<b>10,527,349</b>	<b>12,671,281</b>	<b>12,106,224</b>
<b><u>DEPARTMENT OF RECREATION AND PARKS</u></b>			
DEPT OF RECREATION & PARKS STATE AID	113,495	120,752	122,985
DEPT OF RECREATION & PARKS PROGRAM INCOME	3,349,418	3,791,666	3,897,495
<b>TOTAL - DEPARTMENT OF RECREATION AND PARKS</b>	<b>3,462,913</b>	<b>3,912,418</b>	<b>4,020,480</b>
<b><u>DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</u></b>			
EPS STATE AID	82,392	59,000	59,000
EPS PROGRAM INCOME	519,681	673,922	714,860
<b>TOTAL - DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</b>	<b>602,073</b>	<b>732,922</b>	<b>773,860</b>
<b><u>LOCAL MANAGEMENT BOARD</u></b>			
LMB STATE AID	1,503,157	2,020,129	2,640,129
LMB PROGRAM INCOME	23,935	0	0
LMB LOCAL SHARE	44,128	44,128	44,128
<b>TOTAL - LOCAL MANAGEMENT BOARD</b>	<b>1,571,220</b>	<b>2,064,257</b>	<b>2,684,257</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>SPECIAL FUNDS</b>			
<b>GIFTS AND GRANTS</b>			
<b>DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT</b>			
ECONOMIC DEVELOPMENT STATE AID	24,475	110,000	112,200
ECONOMIC DEVELOPMENT PROGRAM INCOME	24,790	381,000	210,600
ECONOMIC DEVELOPMENT LOCAL SHARE	1,342,810	1,700,000	1,166,811
<b>TOTAL - DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT</b>	<b>1,392,075</b>	<b>2,191,000</b>	<b>1,489,611</b>
<b>HOUSING OFFICE</b>			
HOUSING OFFICE FEDERAL AID	73,326,380	81,677,982	85,337,677
HOUSING OFFICE STATE AID	0	0	100,000
HOUSING OFFICE PROGRAM INCOME	1,132,817	0	0
<b>TOTAL - HOUSING OFFICE</b>	<b>74,459,197</b>	<b>81,677,982</b>	<b>85,437,677</b>
<b>ORGANIZATION CONTRIBUTIONS</b>			
ORGANIZATION CONTRIBUTIONS STATE AID	159,905	184,000	188,500
<b>TOTAL - ORGANIZATION CONTRIBUTIONS</b>	<b>159,905</b>	<b>184,000</b>	<b>188,500</b>
<b>COMMUNITY DEVELOPMENT GRANTS</b>			
COMMUNITY DEVELOPMENT FEDERAL AID	6,308,611	9,013,804	8,451,568
COMMUNITY DEVELOPMENT STATE AID	354,571	523,210	523,210
COMMUNITY DEVELOPMENT PROGRAM INCOME	887,461	1,096,364	400,000
<b>TOTAL - COMMUNITY DEVELOPMENT GRANTS</b>	<b>7,550,643</b>	<b>10,633,378</b>	<b>9,374,778</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>			
PUBLIC WORKS FEDERAL AID	27,850	76,350	198,981
PUBLIC WORKS STATE AID	0	0	421,551
PUBLIC WORKS PROGRAM INCOME	0	0	188,526
PUBLIC WORKS LOCAL SHARE	0	0	528,433
<b>TOTAL - DEPARTMENT OF PUBLIC WORKS</b>	<b>27,850</b>	<b>76,350</b>	<b>1,337,491</b>
<b>WORKFORCE DEVELOPMENT</b>			
WORKFORCE DEVELOPMENT FEDERAL AID	2,947,308	6,002,558	6,063,706
WORKFORCE DEVELOPMENT STATE AID	254,183	380,000	560,000
<b>TOTAL - WORKFORCE DEVELOPMENT</b>	<b>3,201,491</b>	<b>6,382,558</b>	<b>6,623,706</b>
<b>TOTAL - GIFTS AND GRANTS</b>	<b>160,219,579</b>	<b>351,272,685</b>	<b>235,802,504</b>
<b>SPECIAL FUNDS</b>	<b>182,924,227</b>	<b>362,839,835</b>	<b>245,410,093</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

<b>SOURCE</b>	<b>FY 2019 ACTUALS</b>	<b>FY 2020 ESTIMATE</b>	<b>FY 2021 BUDGET</b>
<b>NON-COUNTY FUNDS</b>			
<b>BOARD OF EDUCATION</b>			
FOUNDATION PROGRAM	405,245,746	416,979,657	425,218,880
COMPENSATORY AID	148,756,115	154,224,738	160,394,882
TRANSPORTATION	32,180,664	34,547,207	35,413,886
SPECIAL EDUCATION	37,503,243	40,255,835	42,980,323
NON-PUBLIC PLACEMENT	21,173,747	18,582,308	21,875,520
OUT OF COUNTY LIVING	1,132,528	1,100,000	1,100,000
AGING SCHOOLS	874,227	896,858	874,227
LIMITED ENGLISH PROFICIENCY	24,269,786	27,865,731	32,802,891
OTHER STATE AID	6,268,142	6,508,373	6,633,680
RESTRICT PROGRAM - STATE	5,175,681	6,572,663	9,647,482
RESTRICT PROGRAM - FEDERAL	76,127,232	84,557,279	79,543,104
TUITION	163,828	201,000	137,000
OTHER REVENUES	9,888,509	9,306,465	6,742,808
BLUEPRINT FOR FUTURE	0	22,621,910	24,198,565
PRIOR YR FUND BALANCE	1,239,291	30,000,000	31,325,331
<b>TOTAL - BOARD OF EDUCATION</b>	<b>769,998,739</b>	<b>854,220,024</b>	<b>878,888,579</b>
<b>BOARD OF LIBRARY TRUSTEES</b>			
STATE AID - LIBRARY	4,968,176	5,125,594	5,232,800
FINES AND FEES	3,173,698	2,606,350	2,640,499
PRIOR YR FUND BALANCE	(1,194,598)	0	0
<b>TOTAL - BOARD OF LIBRARY TRUSTEES</b>	<b>6,947,276</b>	<b>7,731,944</b>	<b>7,873,299</b>
<b>DEPARTMENT OF SOCIAL SERVICES</b>			
FEDERAL AID	265,461	300,773	306,072
<b>TOTAL - DEPARTMENT OF SOCIAL SERVICES</b>	<b>265,461</b>	<b>300,773</b>	<b>306,072</b>
<b>COMMUNITY COLLEGE OF BALTIMORE COUNTY</b>			
TUITION AND FEES	76,136,819	77,133,540	71,917,804
STATE AID - CCBC	41,056,193	42,451,318	48,795,281
OTHER REVENUES-CCBC	64,458,026	74,332,944	65,831,762
PRIOR YR FUND BALANCE	11,877,782	1,385,096	940,856
<b>TOTAL - COMMUNITY COLLEGE OF BALTIMORE COUNTY</b>	<b>193,528,820</b>	<b>195,302,898</b>	<b>187,485,703</b>
<b>NON-COUNTY FUNDS</b>	<b>970,740,296</b>	<b>1,057,555,639</b>	<b>1,074,553,653</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2019 , 2020 and 2021**

SOURCE	FY 2019 ACTUALS	FY 2020 ESTIMATE	FY 2021 BUDGET
<b>ENTERPRISE FUNDS</b>			
<b>METROPOLITAN DISTRICT FUND</b>			
PRIOR YR FUND BALANCE	(49,183,240)	24,343,371	25,150,693
METRO ARRA BOND REIMBURSEMENT	2,779,896	2,404,165	2,022,262
WASTEWATER DISCHARGE PERMIT FEES	1,012,084	1,200,000	1,012,084
INVESTMENT/INTEREST INCOME	3,230,494	1,770,000	147,000
METROPOLITAN SERVICE CHARGES	186,716,678	192,827,283	189,820,017
INVESTMENT AND INTEREST INCOME	410,878	300,000	410,878
WATER - DISTRIBUTION CHARGES	46,123,609	49,683,445	55,900,297
FRONT FOOT ASSESSMENT - INTEREST	122,029	80,000	122,029
RECEIPTS FROM OTHER ENTITIES	8,701,070	6,500,000	8,944,366
FRONT FOOT ASSESSMENT	7,110,489	7,475,000	6,840,291
WATER - FRONT FOOT ASSESSMENT	3,708,388	3,700,000	3,567,469
CITY WATER DELIVERY CHARGES	35,294	40,000	35,296
SEWER - EXTINGUISHMENTS	103,284	55,000	103,294
MISCELLANEOUS METRO RECEIPTS	367,982	169,500	367,565
<b>TOTAL - METROPOLITAN DISTRICT FUND</b>	<b>211,238,935</b>	<b>290,547,764</b>	<b>294,443,541</b>
<b>OTHER ENTERPRISE FUNDS</b>			
SCHOOL FOOD SERVICE FUND	50,708,725	52,830,026	52,512,870
COMMUNITY COLLEGE AUXILIARY FUND	473,719	536,300	493,500
<b>TOTAL - OTHER ENTERPRISE FUNDS</b>	<b>51,182,444</b>	<b>53,366,326</b>	<b>53,006,370</b>
<b>ENTERPRISE FUNDS</b>	<b>262,421,379</b>	<b>343,914,090</b>	<b>347,449,911</b>
<b>GRAND TOTALS</b>			
	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>
<b>TOTAL - GENERAL FUNDS</b>	<b>2,048,412,122</b>	<b>2,165,505,849</b>	<b>2,189,835,582</b>
<b>TOTAL - SPECIAL FUNDS</b>	<b>182,924,227</b>	<b>362,839,835</b>	<b>245,410,093</b>
<b>TOTAL - NON-COUNTY FUNDS</b>	<b>970,740,296</b>	<b>1,057,555,639</b>	<b>1,074,553,653</b>
<b>TOTAL - OPERATING BUDGET</b>	<b>3,202,076,645</b>	<b>3,585,901,323</b>	<b>3,509,799,328</b>
<b>TOTAL - ENTERPRISE FUNDS</b>	<b>262,421,379</b>	<b>343,914,090</b>	<b>347,449,911</b>
<b>GOVERNMENT - WIDE OPERATING FUNDS</b>	<b>3,464,498,024</b>	<b>3,929,815,413</b>	<b>3,857,249,239</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>GENERAL GOVERNMENT</b>									
<b>OFFICE OF COUNTY EXECUTIVE</b>									
EXECUTIVE DIRECTION	1,019,109	0	1,019,109	1,065,283	0	1,065,283	1,089,482	0	1,089,482
<b>TOTAL -</b>	<b>\$1,019,109</b>	<b>0</b>	<b>\$1,019,109</b>	<b>\$1,065,283</b>	<b>0</b>	<b>\$1,065,283</b>	<b>\$1,089,482</b>	<b>0</b>	<b>\$1,089,482</b>
<b>OFFICE OF BUDGET AND FINANCE</b>									
BUDGET FORMULATION & ADMINISTRATION	1,402,738	0	1,402,738	1,517,993	0	1,517,993	1,369,453	0	1,369,453
FINANCIAL OPERATIONS	4,035,381	0	4,035,381	4,132,984	0	4,132,984	4,181,111	0	4,181,111
PAY SYSTEMS	220,009	0	220,009	232,637	0	232,637	239,364	0	239,364
INVESTMENT AND DEBT MANAGEMENT	417,235	0	417,235	428,869	0	428,869	447,830	0	447,830
INSURANCE ADMINISTRATION	1,040,020	0	1,040,020	1,120,269	0	1,120,269	1,040,193	0	1,040,193
PURCHASING AND DISBURSEMENTS	1,662,430	0	1,662,430	1,455,896	0	1,455,896	1,494,997	0	1,494,997
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT	0	0	0	0	144,369,685	144,369,685	0	0	0
<b>TOTAL -</b>	<b>\$8,777,813</b>	<b>0</b>	<b>\$8,777,813</b>	<b>\$8,888,648</b>	<b>\$144,369,685</b>	<b>\$153,258,333</b>	<b>\$8,772,948</b>	<b>0</b>	<b>\$8,772,948</b>
<b>ADMINISTRATIVE OFFICER</b>									
GENERAL ADMINISTRATION	1,605,534	0	1,605,534	1,859,577	0	1,859,577	2,022,973	0	2,022,973
BALTIMORE METROPOLITAN COUNCIL	99,716	0	99,716	146,363	0	146,363	162,000	0	162,000
GOVERNMENT REFORM & STRATEGIC INITIATIVES	0	0	0	1,196,038	0	1,196,038	996,338	0	996,338
<b>TOTAL -</b>	<b>\$1,705,250</b>	<b>0</b>	<b>\$1,705,250</b>	<b>\$3,201,978</b>	<b>0</b>	<b>\$3,201,978</b>	<b>\$3,181,311</b>	<b>0</b>	<b>\$3,181,311</b>
<b>VEHICLE OPERATIONS/MAINTENANCE</b>									
VEHICLE OPERATIONS/ MAINTENANCE	534,181	0	534,181	458,899	0	458,899	468,077	0	468,077
<b>TOTAL -</b>	<b>\$534,181</b>	<b>0</b>	<b>\$534,181</b>	<b>\$458,899</b>	<b>0</b>	<b>\$458,899</b>	<b>\$468,077</b>	<b>0</b>	<b>\$468,077</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>GENERAL GOVERNMENT</b>									
<b>OFFICE OF LAW</b>									
GENERAL LEGAL SERVICES	2,615,231	0	2,615,231	2,817,995	0	2,817,995	3,003,911	0	3,003,911
LEGISLATIVE RELATIONS	263,044	0	263,044	345,234	0	345,234	330,647	0	330,647
WORKERS COMPENSATION	0	0	0	1,137,022	0	1,137,022	1,040,506	0	1,040,506
<b>TOTAL -</b>	<b>\$2,878,275</b>	<b>0</b>	<b>\$2,878,275</b>	<b>\$4,300,251</b>	<b>0</b>	<b>\$4,300,251</b>	<b>\$4,375,064</b>	<b>0</b>	<b>\$4,375,064</b>
<b>DEPARTMENT OF PLANNING</b>									
COMMUNITY DEVELOPMENT	2,047,443	0	2,047,443	2,494,969	0	2,494,969	2,247,496	0	2,247,496
ADMINISTRATIVE HEARING OFFICE	462,571	0	462,571	473,211	0	473,211	458,793	0	458,793
PEOPLE'S COUNSEL	199,748	0	199,748	203,460	0	203,460	203,903	0	203,903
NEIGHBORHOOD IMPROVEMENT	4,437,523	0	4,437,523	4,881,958	0	4,881,958	303,593	0	303,593
FY2020 MARYLAND CENSUS GRANT	0	0	0	0	393,500	393,500	0	0	0
<b>TOTAL -</b>	<b>\$7,147,285</b>	<b>0</b>	<b>\$7,147,285</b>	<b>\$8,053,598</b>	<b>\$393,500</b>	<b>\$8,447,098</b>	<b>\$3,213,785</b>	<b>0</b>	<b>\$3,213,785</b>
<b>OFFICE OF HUMAN RESOURCES</b>									
PERSONNEL ADMINISTRATION	3,914,228	0	3,914,228	3,173,947	0	3,173,947	3,578,339	0	3,578,339
HUMAN RELATIONS	0	0	0	0	0	0	195,191	0	195,191
<b>TOTAL -</b>	<b>\$3,914,228</b>	<b>0</b>	<b>\$3,914,228</b>	<b>\$3,173,947</b>	<b>0</b>	<b>\$3,173,947</b>	<b>\$3,773,530</b>	<b>0</b>	<b>\$3,773,530</b>



**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>GENERAL GOVERNMENT</b>									
<b>DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS</b>									
GENERAL ADMINISTRATION	1,593,281	714,809	2,308,090	1,650,287	741,433	2,391,720	1,704,506	814,398	2,518,904
ELECTRICAL LICENSING & REGULATION	12,102	0	12,102	18,815	0	18,815	19,189	0	19,189
PLUMBING LICENSING & REGULATION	28,130	0	28,130	31,272	0	31,272	31,272	0	31,272
REAL ESTATE COMPLIANCE	922,063	413,490	1,335,553	969,470	435,559	1,405,029	807,281	392,257	1,199,538
DEVELOPMENT REVIEW	986,029	441,672	1,427,701	985,679	442,843	1,428,522	1,024,657	469,089	1,493,746
INSPECTIONS & ENFORCEMENT	5,222,320	0	5,222,320	5,552,255	0	5,552,255	5,649,102	0	5,649,102
PERMITS AND LICENSES	842,354	0	842,354	860,744	0	860,744	920,286	0	920,286
PLANS REVIEW	0	0	0	0	0	0	0	500,000	500,000
<b>TOTAL -</b>	<b>\$9,606,279</b>	<b>\$1,569,971</b>	<b>\$11,176,250</b>	<b>\$10,068,522</b>	<b>\$1,619,835</b>	<b>\$11,688,357</b>	<b>\$10,156,293</b>	<b>\$2,175,744</b>	<b>\$12,332,037</b>
<b>PROPERTY MANAGEMENT</b>									
ADMINISTRATION	1,605,780	0	1,605,780	1,557,356	0	1,557,356	1,653,383	0	1,653,383
BUILDING MAINTENANCE	8,271,293	0	8,271,293	8,928,926	0	8,928,926	9,635,244	0	9,635,244
BUILDING OPERATIONS & MANAGEMENT	17,939,621	0	17,939,621	18,414,791	0	18,414,791	17,354,630	0	17,354,630
MAINTENANCE OF GROUNDS & RECREATION SITES	7,451,612	0	7,451,612	8,122,905	0	8,122,905	8,141,891	0	8,141,891
<b>TOTAL -</b>	<b>\$35,268,306</b>	<b>0</b>	<b>\$35,268,306</b>	<b>\$37,023,978</b>	<b>0</b>	<b>\$37,023,978</b>	<b>\$36,785,148</b>	<b>0</b>	<b>\$36,785,148</b>
<b>COUNTY COUNCIL</b>									
LEGISLATIVE/POLICY DIRECTION	2,339,867	0	2,339,867	2,660,211	0	2,660,211	2,711,418	0	2,711,418
<b>TOTAL -</b>	<b>\$2,339,867</b>	<b>0</b>	<b>\$2,339,867</b>	<b>\$2,660,211</b>	<b>0</b>	<b>\$2,660,211</b>	<b>\$2,711,418</b>	<b>0</b>	<b>\$2,711,418</b>
<b>COUNTY AUDITOR</b>									
AUDITING	1,456,153	0	1,456,153	1,687,712	0	1,687,712	1,679,060	0	1,679,060
<b>TOTAL -</b>	<b>\$1,456,153</b>	<b>0</b>	<b>\$1,456,153</b>	<b>\$1,687,712</b>	<b>0</b>	<b>\$1,687,712</b>	<b>\$1,679,060</b>	<b>0</b>	<b>\$1,679,060</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>GENERAL GOVERNMENT</b>									
<b><u>BOARD OF APPEALS</u></b>									
HEARINGS & ADJUDICATIONS	241,900	0	241,900	245,940	0	245,940	250,848	0	250,848
<b>TOTAL -</b>	<b>\$241,900</b>	<b>0</b>	<b>\$241,900</b>	<b>\$245,940</b>	<b>0</b>	<b>\$245,940</b>	<b>\$250,848</b>	<b>0</b>	<b>\$250,848</b>
<b><u>OFFICE OF INFORMATION TECHNOLOGY</u></b>									
BUSINESS OPERATIONS	3,669,339	0	3,669,339	3,396,833	0	3,396,833	3,398,612	0	3,398,612
APPLICATIONS	8,613,660	0	8,613,660	9,497,372	0	9,497,372	10,112,022	0	10,112,022
INFRASTRUCTURE	14,325,956	0	14,325,956	14,228,636	0	14,228,636	13,690,212	0	13,690,212
ELECTRONIC SERVICES	3,416,791	0	3,416,791	3,240,021	0	3,240,021	3,461,323	0	3,461,323
311 CONTACT CENTER	0	0	0	0	0	0	593,690	0	593,690
<b>TOTAL -</b>	<b>\$30,025,746</b>	<b>0</b>	<b>\$30,025,746</b>	<b>\$30,362,862</b>	<b>0</b>	<b>\$30,362,862</b>	<b>\$31,255,859</b>	<b>0</b>	<b>\$31,255,859</b>
<b><u>OFFICE OF ETHICS &amp; ACCOUNTABILITY</u></b>									
OFFICE OF ETHICS & ACCOUNTABILITY	0	0	0	163,642	0	163,642	290,100	0	290,100
<b>TOTAL -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$163,642</b>	<b>0</b>	<b>\$163,642</b>	<b>\$290,100</b>	<b>0</b>	<b>\$290,100</b>
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>\$104,914,392</b>	<b>\$1,569,971</b>	<b>\$106,484,363</b>	<b>\$111,355,471</b>	<b>\$146,383,020</b>	<b>\$257,738,491</b>	<b>\$108,002,923</b>	<b>\$2,175,744</b>	<b>\$110,178,667</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>STATE MANDATED AGENCIES</b>									
<b>CIRCUIT COURT</b>									
CRIMINAL & CIVIL ADJUDICATION	4,914,313	0	4,914,313	5,065,143	0	5,065,143	5,291,363	0	5,291,363
FAMILY LAW SUPPORT SERVICES	0	1,449,134	1,449,134	0	1,586,250	1,586,250	0	1,612,689	1,612,689
FAMILY RECOVERY COURT - OPSC	0	151,882	151,882	0	164,041	164,041	0	211,473	211,473
FAMILY LAW ADJUDICATION MAGISTRATE(S)	0	531,239	531,239	0	545,249	545,249	0	553,940	553,940
CHILD SUPPORT SERVICES	0	199,230	199,230	0	223,432	223,432	0	234,588	234,588
ALTERNATIVE DISPUTE RESOLUTION	0	57,442	57,442	0	68,185	68,185	0	76,319	76,319
<b>TOTAL -</b>	<b>\$4,914,313</b>	<b>\$2,388,927</b>	<b>\$7,303,240</b>	<b>\$5,065,143</b>	<b>\$2,587,157</b>	<b>\$7,652,300</b>	<b>\$5,291,363</b>	<b>\$2,689,009</b>	<b>\$7,980,372</b>
<b>ORPHANS COURT</b>									
ADJUDICATION OF ESTATES	253,984	0	253,984	267,461	0	267,461	288,134	0	288,134
<b>TOTAL -</b>	<b>\$253,984</b>	<b>0</b>	<b>\$253,984</b>	<b>\$267,461</b>	<b>0</b>	<b>\$267,461</b>	<b>\$288,134</b>	<b>0</b>	<b>\$288,134</b>
<b>BOARD OF ELECTIONS</b>									
REGISTER VOTERS/CONDUCT ELECTIONS	5,086,497	0	5,086,497	5,897,919	0	5,897,919	5,844,530	0	5,844,530
<b>TOTAL -</b>	<b>\$5,086,497</b>	<b>0</b>	<b>\$5,086,497</b>	<b>\$5,897,919</b>	<b>0</b>	<b>\$5,897,919</b>	<b>\$5,844,530</b>	<b>0</b>	<b>\$5,844,530</b>
<b>STATE'S ATTORNEY</b>									
CRIMINAL PROSECUTION	9,466,628	0	9,466,628	10,058,840	0	10,058,840	10,340,732	0	10,340,732
CRACKING DOWN ON AUTO THEFT	0	190,025	190,025	0	244,542	244,542	0	252,220	252,220
VICTIM WITNESS UNIT SERVICES	0	86,261	86,261	0	106,324	106,324	0	108,408	108,408
SA ASSET FORFEITURE ACCOUNT	0	7,800	7,800	0	26,000	26,000	0	26,000	26,000
FIREARMS VIOLENCE UNIT	0	125,145	125,145	0	127,709	127,709	0	136,298	136,298
DOMESTIC VIOLENCE SPECIAL VICTIMS' PROSECUTOR	0	128,928	128,928	0	142,994	142,994	0	149,927	149,927
WITNESS PROTECTION PROGRAM	0	10,668	10,668	0	65,000	65,000	0	65,000	65,000
<b>TOTAL -</b>	<b>\$9,466,628</b>	<b>\$548,827</b>	<b>\$10,015,455</b>	<b>\$10,058,840</b>	<b>\$712,569</b>	<b>\$10,771,409</b>	<b>\$10,340,732</b>	<b>\$737,853</b>	<b>\$11,078,585</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>STATE MANDATED AGENCIES</b>									
<b>COUNTY SHERIFF</b>									
CONVEYING PRISONERS/SERVING SUMMONSES	5,361,057	0	5,361,057	5,541,235	0	5,541,235	5,443,169	0	5,443,169
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	0	0	0	0	22,830	22,830	0	17,970	17,970
DOMESTIC VIOLENCE PROTECTIVE ORDER GR	0	0	0	0	6,800	6,800	0	0	0
<b>TOTAL -</b>	<b>\$5,361,057</b>	<b>0</b>	<b>\$5,361,057</b>	<b>\$5,541,235</b>	<b>\$29,630</b>	<b>\$5,570,865</b>	<b>\$5,443,169</b>	<b>\$17,970</b>	<b>\$5,461,139</b>
<b>BOARD OF LIQUOR LICENSE COMMISSIONERS</b>									
LIQUOR LICENSE SALE/CONTROL	0	714,456	714,456	0	730,958	730,958	0	771,397	771,397
<b>TOTAL -</b>	<b>0</b>	<b>\$714,456</b>	<b>\$714,456</b>	<b>0</b>	<b>\$730,958</b>	<b>\$730,958</b>	<b>0</b>	<b>\$771,397</b>	<b>\$771,397</b>
<b>COOPERATIVE EXTENSION</b>									
COOPERATIVE EXTENSION	215,120	0	215,120	266,059	0	266,059	260,289	0	260,289
<b>TOTAL -</b>	<b>\$215,120</b>	<b>0</b>	<b>\$215,120</b>	<b>\$266,059</b>	<b>0</b>	<b>\$266,059</b>	<b>\$260,289</b>	<b>0</b>	<b>\$260,289</b>
<b>TOTAL - STATE MANDATED AGENCIES</b>	<b>\$25,297,599</b>	<b>\$3,652,210</b>	<b>\$28,949,809</b>	<b>\$27,096,657</b>	<b>\$4,060,314</b>	<b>\$31,156,971</b>	<b>\$27,468,217</b>	<b>\$4,216,229</b>	<b>\$31,684,446</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>PUBLIC SAFETY</b>									
<b>DEPARTMENT OF CORRECTIONS</b>									
CORRECTIONS	42,200,696	0	42,200,696	43,466,669	0	43,466,669	43,517,762	0	43,517,762
COMMISSARY ACCOUNT	0	691,642	691,642	0	963,888	963,888	0	1,072,444	1,072,444
<b>TOTAL -</b>	<b>\$42,200,696</b>	<b>\$691,642</b>	<b>\$42,892,338</b>	<b>\$43,466,669</b>	<b>\$963,888</b>	<b>\$44,430,557</b>	<b>\$43,517,762</b>	<b>\$1,072,444</b>	<b>\$44,590,206</b>
<b>EMERGENCY COMMUNICATIONS CENTER</b>									
EMERGENCY COMMUNICATIONS CENTER	14,026,513	0	14,026,513	15,316,168	0	15,316,168	15,303,793	0	15,303,793
ENSB REIMBURSEMENT GRANT	0	0	0	0	0	0	0	458,928	458,928
<b>TOTAL -</b>	<b>\$14,026,513</b>	<b>0</b>	<b>\$14,026,513</b>	<b>\$15,316,168</b>	<b>0</b>	<b>\$15,316,168</b>	<b>\$15,303,793</b>	<b>\$458,928</b>	<b>\$15,762,721</b>
<b>POLICE DEPARTMENT</b>									
OFFICE OF THE CHIEF	3,892,768	0	3,892,768	4,687,524	0	4,687,524	4,325,940	0	4,325,940
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	27,036,531	0	27,036,531	29,086,126	0	29,086,126	28,915,005	0	28,915,005
CRIMINAL INVESTIGATION DIVISION	28,477,739	0	28,477,739	32,581,187	0	32,581,187	33,116,420	0	33,116,420
VICE/NARCOTICS SECTION	9,426,297	0	9,426,297	10,615,120	0	10,615,120	10,876,617	0	10,876,617
OPERATIONS BUREAU	127,334,430	0	127,334,430	136,821,902	0	136,821,902	135,652,329	0	135,652,329
OPERATIONS SUPPORT SERVICES DIVISION	15,564,130	0	15,564,130	16,217,628	0	16,217,628	16,085,023	0	16,085,023
COMMUNITY RELATIONS BUREAU	0	0	0	6,203,890	0	6,203,890	6,334,476	0	6,334,476
SCHOOL SAFETY	1,366,945	0	1,366,945	1,399,946	0	1,399,946	1,421,158	0	1,421,158
JLEO REIMBURSEMENTS	0	0	0	0	75,000	75,000	0	75,000	75,000
JUSTICE ASSISTANCE GRANT	0	304,690	304,690	0	632,298	632,298	0	706,686	706,686
COMMERCIAL VEHICLE SAFETY ALLIANCE	0	24,474	24,474	0	35,000	35,000	0	35,000	35,000
HIGHWAY SAFETY PROGRAM	0	290,707	290,707	0	350,000	350,000	0	350,000	350,000
GOCCP-BODY ARMOR	0	0	0	0	20,000	20,000	0	30,000	30,000
CRACKING DOWN ON AUTO THEFT	0	334,551	334,551	0	400,000	400,000	0	400,000	400,000
HACKERMAN FOUNDATION GRANT	0	0	0	0	300,000	300,000	0	300,000	300,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>PUBLIC SAFETY</b>									
<b>POLICE DEPARTMENT</b>									
STOP GUN VIOLENCE PROJECT ENHANCEMENT	0	79,496	79,496	0	90,000	90,000	0	90,000	90,000
BJA BODY ARMOR	0	0	0	0	170,147	170,147	0	180,000	180,000
POLICE FOUNDATION	0	174,839	174,839	0	250,000	250,000	0	250,000	250,000
SEX OFFENDER COMPLAINANCE ENFORCEMENT IN MD	0	92,858	92,858	0	110,000	110,000	0	110,000	110,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRT	0	0	0	0	175,000	175,000	0	175,000	175,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT	0	24,000	24,000	0	40,000	40,000	0	40,000	40,000
FORENSIC DNA BACKLOG REDUCTION	0	17,792	17,792	0	225,000	225,000	0	250,000	250,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	0	29,399	29,399	0	55,000	55,000	0	55,000	55,000
TRAINING GRANTS	0	0	0	0	15,000	15,000	0	15,000	15,000
ASSET FORFEITURE - JUSTICE	0	742,321	742,321	0	555,232	555,232	0	441,502	441,502
MARYLAND HIGHWAY SAFETY OFFICE PATROLS	0	3,300	3,300	0	0	0	0	0	0
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PRJ	0	34,998	34,998	0	50,000	50,000	0	50,000	50,000
TASK FORCE REIMBURSEMENTS	0	0	0	0	75,000	75,000	0	75,000	75,000
SCHOOL BUS SAFETY ENFORCEMENT	0	0	0	0	40,000	40,000	0	0	0
ASSET FORFEITURE - TREASURY	0	120,585	120,585	0	365,402	365,402	0	264,152	264,152
MD VICTIMS OF CRIME	0	3,400	3,400	0	25,000	25,000	0	25,000	25,000
HEROIN COORDINATOR GRANT	0	40,061	40,061	0	55,254	55,254	0	46,520	46,520
ENFORCING UNDERAGE DRINKING LAWS GRANT	0	0	0	0	60,000	60,000	0	60,000	60,000
SPECIAL OPERATIONS SUPPORT GRANT	0	31,086	31,086	0	125,000	125,000	0	150,000	150,000
YOUTH OUTREACH PROGRAMS	0	9,181	9,181	0	15,000	15,000	0	15,000	15,000
INTERNET CRIMES AGAINST CHILDREN	0	6,100	6,100	0	20,000	20,000	0	20,000	20,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>PUBLIC SAFETY</b>									
<b>POLICE DEPARTMENT</b>									
SPECIAL DETAIL REIMBURSEMENTS	0	0	0	0	150,000	150,000	0	125,000	125,000
GOCCP ICAC GRANT	0	0	0	0	15,000	15,000	0	15,000	15,000
VICTIM SPECIALIST PROGRAM	0	0	0	0	277,762	277,762	0	104,466	104,466
LAW ENFORCEMENT TECH	0	0	0	0	200,000	200,000	0	225,000	225,000
RECRUITMENT & RETENTION GRANT	0	0	0	0	20,000	20,000	0	100,000	100,000
COPS HIRING GRANT	0	0	0	0	0	0	0	908,053	908,053
SPEED CAMERA PROGRAM	0	5,579,091	5,579,091	0	3,761,326	3,761,326	0	7,680,810	7,680,810
COPS COMMUNITY POLICING DEVELOPMENT GRT	0	0	0	0	0	0	0	100,000	100,000
E-TICKET CITATION PAPER	0	27,050	27,050	0	50,000	50,000	0	50,000	50,000
PORT SECURITY GRANT	0	228,222	228,222	0	360,728	360,728	0	380,000	380,000
WATERWAY IMPROVEMENT PROGRAM	0	0	0	0	10,000	10,000	0	10,000	10,000
TOWSON UNIVERSITY DETAIL REIMBURSEMENTS	0	48,522	48,522	0	50,000	50,000	0	50,000	50,000
MTA DETAIL REIMBURSEMENTS	0	0	0	0	70,000	70,000	0	70,000	70,000
SMART POLICING INITIATIVE	0	16,000	16,000	0	175,000	175,000	0	175,000	175,000
OCDETF STRIKE FORCE	0	0	0	0	2,364,000	2,364,000	0	2,364,000	2,364,000
SCHOOL BUS CAMERA	0	0	0	0	0	0	0	11,000,000	11,000,000
<b>TOTAL -</b>	<b>\$213,098,840</b>	<b>\$8,262,723</b>	<b>\$221,361,563</b>	<b>\$237,613,323</b>	<b>\$11,832,149</b>	<b>\$249,445,472</b>	<b>\$236,726,968</b>	<b>\$27,566,189</b>	<b>\$264,293,157</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>PUBLIC SAFETY</b>									
<b>FIRE DEPARTMENT</b>									
GENERAL ADMINISTRATION	1,112,375	0	1,112,375	1,421,673	0	1,421,673	1,542,957	0	1,542,957
INVESTIGATIVE SERVICES	1,725,522	0	1,725,522	1,746,594	0	1,746,594	1,708,744	0	1,708,744
ALARM & COMMUNICATION SYSTEM	773,936	0	773,936	592,142	0	592,142	749,407	0	749,407
FIELD OPERATIONS	85,134,286	0	85,134,286	90,175,483	0	90,175,483	90,354,712	0	90,354,712
OFFICE OF HOMELAND SECURITY/ EMERGENCY MANAGEMENT	196,670	0	196,670	238,172	0	238,172	248,821	0	248,821
FIELD OPERATION ADMINISTRATION	1,899,004	0	1,899,004	2,024,109	0	2,024,109	2,076,627	0	2,076,627
FIRE/RESCUE ACADEMY	1,080,434	0	1,080,434	1,274,944	0	1,274,944	1,292,295	0	1,292,295
CONTRIBUTIONS VOLUNTEER FIRE	9,744,826	0	9,744,826	9,819,525	0	9,819,525	10,177,967	0	10,177,967
HOMELAND SECURITY	0	205,450	205,450	0	220,000	220,000	0	220,000	220,000
MIEMSS ADVANCED LIFE SUPPORT TRAINING	0	21,411	21,411	0	25,000	25,000	0	25,000	25,000
WATERWAY DNR/WIG	0	0	0	0	10,000	10,000	0	10,000	10,000
ACTIVE THREAT & ACTIVE ASSAILANT PROGRAM	0	45,941	45,941	0	15,542	15,542	0	50,000	50,000
HSGP	0	239,836	239,836	0	400,000	400,000	0	491,000	491,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	0	681,819	681,819	0	0	0	0	374,637	374,637
HMEP	0	8,200	8,200	0	12,000	12,000	0	12,000	12,000
SAFER	0	205,319	205,319	0	821,280	821,280	0	369,576	369,576
SAFER20	0	0	0	0	494,666	494,666	0	1,484,000	1,484,000
MIEMSS AED/DEFIBRILLATOR	0	33,345	33,345	0	45,000	45,000	0	45,000	45,000
EMERGENCY MANAGEMENT PERFORMANCE GRANT	0	262,787	262,787	0	290,000	290,000	0	290,000	290,000
<b>TOTAL -</b>	<b>\$101,667,053</b>	<b>\$1,704,108</b>	<b>\$103,371,161</b>	<b>\$107,292,642</b>	<b>\$2,333,488</b>	<b>\$109,626,130</b>	<b>\$108,151,530</b>	<b>\$3,371,213</b>	<b>\$111,522,743</b>
<b>TOTAL - PUBLIC SAFETY</b>	<b>\$370,993,102</b>	<b>\$10,658,473</b>	<b>\$381,651,575</b>	<b>\$403,688,802</b>	<b>\$15,129,525</b>	<b>\$418,818,327</b>	<b>\$403,700,053</b>	<b>\$32,468,774</b>	<b>\$436,168,827</b>



**EXHIBIT "C"**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>DEPARTMENT OF PUBLIC WORKS</b>									
<b>DEPARTMENT OF PUBLIC WORKS</b>									
GENERAL ADMINISTRATION	627,995	18,874,703	19,502,698	606,307	19,036,696	19,643,003	675,517	20,410,712	21,086,229
DEBT SERVICE METRO DISTRICT	0	75,287,423	75,287,423	0	86,999,519	86,999,519	0	91,180,351	91,180,351
DEBT SERVICE-MWQRLF	0	17,106,555	17,106,555	0	18,039,109	18,039,109	0	17,305,683	17,305,683
METRO DISTRICT EQUIPMENT FINANCING	0	1,154,674	1,154,674	0	1,648,875	1,648,875	0	1,662,625	1,662,625
METRO FINANCING/PETITION PROC	47,857	681,733	729,590	53,584	737,661	791,245	72,931	959,866	1,032,797
SAFETY OFFICE	0	0	0	0	0	0	421,214	295,400	716,614
GENERAL ADMINISTRATION	345,103	346,484	691,587	386,604	384,597	771,201	371,005	373,981	744,986
SEWER AND WATER MAIN DESIGN	0	2,098,761	2,098,761	0	2,241,762	2,241,762	0	2,733,635	2,733,635
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	1,765,021	73,422	1,838,443	1,812,242	75,510	1,887,752	1,588,585	69,702	1,658,287
GENERAL SURVEYING	388,610	371,217	759,827	382,352	367,356	749,708	416,464	403,780	820,244
CONTRACTS/CONSTRUCTION INSPECTIONS	1,729,686	892,337	2,622,023	1,737,302	889,068	2,626,370	1,794,886	952,156	2,747,042
GENERAL ADMINISTRATION	675,847	0	675,847	638,526	0	638,526	568,970	0	568,970
GENERAL OPERATIONS & MAINTENANCE	12,388,593	695,001	13,083,594	13,553,906	695,000	14,248,906	13,666,370	695,000	14,361,370
EQUIPMENT MAINTENANCE	8,299,240	880,571	9,179,811	8,432,755	933,486	9,366,241	8,325,484	1,041,493	9,366,977
STORM EMERGENCIES	9,228,652	0	9,228,652	4,292,032	0	4,292,032	7,722,032	0	7,722,032
GENERAL ADMINISTRATION	487,221	0	487,221	508,712	0	508,712	596,078	0	596,078
REFUSE COLLECTION	47,369,340	0	47,369,340	33,884,025	0	33,884,025	33,320,887	0	33,320,887
REFUSE DISPOSAL	7,354,244	0	7,354,244	22,439,083	0	22,439,083	21,729,025	0	21,729,025
RECYCLING	1,825,737	0	1,825,737	1,946,450	0	1,946,450	1,964,530	0	1,964,530
MRF OPERATIONS	4,572,291	0	4,572,291	4,620,769	0	4,620,769	4,779,841	0	4,779,841
TRAFFIC PLANNING	8,229,558	0	8,229,558	8,140,773	0	8,140,773	7,920,856	0	7,920,856
TRAFFIC SIGN INSTALLATION/ MAINTENANCE	1,739,155	0	1,739,155	1,874,042	0	1,874,042	1,870,576	0	1,870,576
TRAFFIC SIGNAL OPERATIONS/ MAINTENANCE	991,834	0	991,834	972,186	0	972,186	959,863	0	959,863
TRANSPORTATION SERVICES	0	0	0	0	0	0	918,603	0	918,603

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>DEPARTMENT OF PUBLIC WORKS</b>									
<b>DEPARTMENT OF PUBLIC WORKS</b>									
COUNTY CIRCULATOR	0	0	0	0	0	0	100,000	0	100,000
GENERAL ADMINISTRATION	0	536,035	536,035	0	579,137	579,137	0	1,119,977	1,119,977
ENGINEERING & REGULATION	0	898,116	898,116	0	1,114,958	1,114,958	0	1,298,897	1,298,897
SEWER/WATER OPERATIONS/ MAINTENANCE	13,334	14,783,965	14,797,299	573,680	17,517,793	18,091,473	553,470	17,911,613	18,465,083
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	0	74,987,967	74,987,967	0	137,667,402	137,667,402	0	134,352,926	134,352,926
UNIFIED PLANNING WORK PROGRAM	0	27,850	27,850	0	76,350	76,350	0	61,080	61,080
SPECIALIZED TRANSPORTATION SERVICES	0	0	0	0	0	0	0	959,720	959,720
RURAL PUBLIC TRANSPORTATION	0	0	0	0	0	0	0	316,691	316,691
<b>TOTAL -</b>	<b>\$108,079,318</b>	<b>\$209,696,814</b>	<b>\$317,776,132</b>	<b>\$106,855,330</b>	<b>\$289,004,279</b>	<b>\$395,859,609</b>	<b>\$110,337,187</b>	<b>\$294,105,288</b>	<b>\$404,442,475</b>
<b>TOTAL - DEPARTMENT OF PUBLIC WORKS</b>	<b>\$108,079,318</b>	<b>\$209,696,814</b>	<b>\$317,776,132</b>	<b>\$106,855,330</b>	<b>\$289,004,279</b>	<b>\$395,859,609</b>	<b>\$110,337,187</b>	<b>\$294,105,288</b>	<b>\$404,442,475</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF HEALTH</b>									
GENERAL ADMINISTRATION	3,333,840	0	3,333,840	3,684,425	0	3,684,425	3,762,693	0	3,762,693
CENTER-BASED SERVICES	3,059,560	0	3,059,560	3,329,106	0	3,329,106	3,287,020	0	3,287,020
ACUTE COMMUNICABLE DISEASE CONTROL	1,261,648	0	1,261,648	1,857,459	0	1,857,459	1,801,246	0	1,801,246
ENVIRONMENTAL HEALTH SERVICES	2,734,980	0	2,734,980	2,894,493	0	2,894,493	2,935,148	0	2,935,148
HEALTHCARE ACCESS	1,399,917	0	1,399,917	1,300,110	0	1,300,110	426,904	0	426,904
ANIMAL SERVICES	3,838,514	0	3,838,514	3,381,853	0	3,381,853	3,401,779	0	3,401,779
CHILD ADOLESCENT & SCHOOL HEALTH	1,005,931	0	1,005,931	1,014,035	0	1,014,035	1,022,783	0	1,022,783
PRENATAL & EARLY CHILDHOOD	2,023,145	0	2,023,145	2,160,532	0	2,160,532	2,263,018	0	2,263,018
COMMUNITY NURSING/CHRONIC DISEASE PROGRAM	1,005,027	0	1,005,027	0	0	0	0	0	0
EVALUATION & LONG TERM CARE CASE MANAGEMENT	2,177,448	0	2,177,448	2,461,320	0	2,461,320	2,816,610	0	2,816,610
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	1,255,819	0	1,255,819	1,498,008	0	1,498,008	1,588,836	0	1,588,836
DENTAL HEALTH SERVICES	938,387	0	938,387	957,031	0	957,031	995,063	0	995,063
CIGARETTE RESTITUTION FUND - TOBACCO	0	303,615	303,615	0	415,671	415,671	0	415,671	415,671
PARTNERSHIP FOR SUCCESS (MSPF2)	0	127,345	127,345	0	168,823	168,823	0	168,823	168,823
FFT-DSS GRT (FUNCTIONAL FAMILY THERAPY)	0	0	0	0	361,635	361,635	0	0	0
SUBSTANCE ABUSE - TREATMENT - GENERAL	0	2,289,098	2,289,098	0	2,823,903	2,823,903	0	1,075,000	1,075,000
PREVENTION SERVICES	0	428,778	428,778	0	600,894	600,894	0	600,894	600,894
SUBSTANCE ABUSE FEDERAL BLOCK GRANT	0	1,375,727	1,375,727	0	1,466,432	1,466,432	0	1,542,000	1,542,000
STATE HIGHWAY UNDERAGE DRINKING PREVENTION PROJECT	0	6,344	6,344	0	18,000	18,000	0	18,000	18,000
MENTAL HEALTH - COUNTYWIDE CORE SERVICE - ADMIN	0	968,955	968,955	0	1,150,596	1,150,596	0	0	0

**EXHIBIT "C"**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF HEALTH</b>									
MENTAL HEALTH - SERVICE AGENCIES	0	4,490,018	4,490,018	0	5,160,060	5,160,060	0	5,161,322	5,161,322
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	0	384,366	384,366	0	384,366	384,366	0	384,366	384,366
CONTINUUM OF CARE	0	847,297	847,297	0	907,210	907,210	0	1,000,000	1,000,000
PATH	0	138,016	138,016	0	147,000	147,000	0	147,000	147,000
MENTAL HEALTH - MULTISYSTEMIC THERAPY	0	655,364	655,364	0	1,113,000	1,113,000	0	1,113,000	1,113,000
JUVENILE DRUG COURT	0	62,697	62,697	0	210,000	210,000	0	210,000	210,000
ROSC EXPANSION	0	848,382	848,382	0	938,970	938,970	0	0	0
TOBACCO ENFORCEMENT INITIATIVE TO SUPPORT SYNAR COMPLAINE	0	120,002	120,002	0	325,000	325,000	0	315,000	315,000
SUBSTANCE ABUSE TREATMENT OUTCOMES PARTNERSHIP	0	46,704	46,704	0	1,222,850	1,222,850	0	1,154,867	1,154,867
TEMPORARY CASH ASSISTANCE	0	303,087	303,087	0	329,954	329,954	0	329,954	329,954
OPIOID MISUSE PREVENTION	0	0	0	0	100,167	100,167	0	100,167	100,167
ACCESS(ADV CROSS-CUTTING ENGAGE & SVS STRATEGIES) HARM REDUC	0	70,303	70,303	0	169,888	169,888	0	169,888	169,888
ADMINISTRATIVE/LOCAL ADDICTIONS AUTHORITY (LAA)	0	319,999	319,999	0	352,068	352,068	0	4,373,816	4,373,816
OVERDOSE FATALITY REVIEW OUTREACH	0	49,227	49,227	0	54,171	54,171	0	54,171	54,171
OPIOID OPERATIONS COMMAND CENTER (OCC)	0	467,564	467,564	0	500,000	500,000	0	1,500,000	1,500,000
MEDICATION ASSISTED TREATMENT CAPACITY EXPANSION	0	216,182	216,182	0	523,356	523,356	0	523,356	523,356
STATE OPIOID RESPONSE - MEDICATION ASSISTED TREATMENT (MAT)	0	0	0	0	744,900	744,900	0	744,900	744,900
CTR FOR DISEASE CONTROL (CDC) OVERDOSE DATA TO ACTION (OD2A)	0	0	0	0	3,000,000	3,000,000	0	3,000,000	3,000,000
BUPRENORPHINE INITIATIVE	0	0	0	0	0	0	0	360,000	360,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF HEALTH</b>									
CRISIS SERVICES	0	0	0	0	0	0	0	340,000	340,000
OPIOID ACADEMIC DETAILING	0	0	0	0	0	0	0	30,000	30,000
OPIOID RESPONSE INITIATIVES	0	0	0	0	0	0	0	1,000,000	1,000,000
STATE OPIOID RESPONSE (SOR) INTENSIVE CARE COORDINATION	0	0	0	0	0	0	0	110,000	110,000
OCCC - OPIOID COMMUNITY/ PROVIDER GRANTS	0	0	0	0	0	0	0	500,000	500,000
HIV PREVENTION SERVICES	0	339,959	339,959	0	420,000	420,000	0	420,000	420,000
HIV RYAN WHITE B	0	376,004	376,004	0	1,500,000	1,500,000	0	1,500,000	1,500,000
CIGARETTE RESTITUTION FUND - CANCER	0	1,039,359	1,039,359	0	1,191,949	1,191,949	0	1,191,949	1,191,949
MCHP PROGRAM	0	2,062,714	2,062,714	0	2,342,315	2,342,315	0	2,773,495	2,773,495
TUBERCULOSIS CONTROL	0	146,836	146,836	0	222,352	222,352	0	222,352	222,352
IMMUNIZATION - IAP	0	146,976	146,976	0	231,700	231,700	0	264,408	264,408
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	0	2,317,811	2,317,811	0	2,614,773	2,614,773	0	2,686,994	2,686,994
HIV EXPANDED TESTING	0	125,449	125,449	0	198,440	198,440	0	132,000	132,000
FAMILY PLANNING/REPRODUCTIVE HEALTH/COLPOSCOPY	0	421,321	421,321	0	535,966	535,966	0	585,966	585,966
COMMUNITY BASED PROGRAMS TO TEST & CURE HEPATITIS C	0	83,227	83,227	0	168,487	168,487	0	250,000	250,000
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0	45,482	45,482	0	52,000	52,000	0	52,000	52,000
CDC BREAST & CERVICAL CANCER	0	204,454	204,454	0	413,393	413,393	0	413,393	413,393
PUBLIC SPAY/NEUTER PROGRAM	0	62,599	62,599	0	160,000	160,000	0	160,000	160,000
MEDICAL ASSISTANCE TRANSPORTATION	0	8,226,728	8,226,728	0	13,481,916	13,481,916	0	16,853,696	16,853,696
ORAL HEALTH GRANT	0	30,486	30,486	0	41,595	41,595	0	41,595	41,595
SURVEILLANCE AND QUALITY IMPROVEMENT	0	61,730	61,730	0	71,342	71,342	0	71,342	71,342
CANCER OUTREACH & DIAG CASE MGMT	0	295,216	295,216	0	403,030	403,030	0	403,030	403,030

**EXHIBIT "C"**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF HEALTH</b>									
PUBLIC HEALTH PREPAREDNESS/ BIOTERRORISM	0	452,118	452,118	0	584,222	584,222	0	584,222	584,222
ADMINISTRATIVE CARE COORD UNIT	0	939,157	939,157	0	1,016,242	1,016,242	0	1,016,242	1,016,242
ADULT EVALUATION & REVIEW SERVICES	0	50,422	50,422	0	65,014	65,014	0	65,014	65,014
ACCESS TO CARE GRANT	0	18,501	18,501	0	75,000	75,000	0	75,000	75,000
ANIMAL SERVICES SUPPORT	0	1,916	1,916	0	172,000	172,000	0	172,000	172,000
WOODLAWN SCHOOL BASED WELLNESS CENTER	0	49,933	49,933	0	88,007	88,007	0	88,007	88,007
SCHOOL HEALTH SERV. ENHANCEMENT	0	149,737	149,737	0	174,486	174,486	0	174,486	174,486
SHELTER NURSE PROGRAM	0	163,475	163,475	0	228,940	228,940	0	228,940	228,940
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS	0	259,968	259,968	0	1,768,576	1,768,576	0	1,768,576	1,768,576
RYAN WHITE A - CASE MGMT GR	0	104,719	104,719	0	112,800	112,800	0	112,800	112,800
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	0	59,170	59,170	0	80,000	80,000	0	80,000	80,000
RYAN WHITE A - EMERGENCY HOUSING	0	0	0	0	80,000	80,000	0	80,000	80,000
MARYLAND CANCER FUND TREATMENT PROGRAM	0	200,000	200,000	0	214,000	214,000	0	214,000	214,000
CITIES READINESS INITIATIVE	0	98,324	98,324	0	146,260	146,260	0	146,260	146,260
BABIES BORN HEALTHY	0	155,696	155,696	0	200,000	200,000	0	225,000	225,000
MIECHV ENHANCED FAMILIES PROJECT	0	481,264	481,264	0	568,410	568,410	0	568,410	568,410
FARMERS' MARKET NUTRITION PROGRAM	0	1,363	1,363	0	2,000	2,000	0	2,000	2,000
SCHOOL BASED WELLNESS CENTER	0	116,000	116,000	0	173,410	173,410	0	173,410	173,410
RYAN WHITE A - TRANSPORTATION SERVICES	0	66,176	66,176	0	80,000	80,000	0	80,000	80,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	0	14,892	14,892	0	34,700	34,700	0	34,700	34,700
SEXUALLY TRANSMITTED DISEASE	0	779,680	779,680	0	1,035,000	1,035,000	0	1,035,000	1,035,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF HEALTH</b>									
SUPPLEMENTAL ADMINISTRATIVE CARE COORDINATION	0	339,496	339,496	0	462,420	462,420	0	462,420	462,420
SELF MANAGEMENT OF CHRONIC DISEASES VIA COMM HEALTH NURSES	0	19,500	19,500	0	169,665	169,665	0	169,665	169,665
BREASTFEEDING PEER COUNSELOR	0	168,357	168,357	0	235,000	235,000	0	235,000	235,000
AIDS CASE MANAGEMENT	0	962,487	962,487	0	1,512,895	1,512,895	0	1,512,895	1,512,895
PREP CASE MANAGEMENT PROGRAM	0	178,785	178,785	0	250,000	250,000	0	250,000	250,000
EMERGING INFECTIOUS DISEASES	0	0	0	0	100,000	100,000	0	100,000	100,000
HARM REDUCTION PROGRAM	0	602,521	602,521	0	1,500,000	1,500,000	0	1,500,000	1,500,000
CHILDHOOD LEAD POISONING PREVENTION & ENVIRONMENTAL CASE MGM	0	202,563	202,563	0	380,000	380,000	0	380,000	380,000
CAPACITY BLDG: QUALITY IMPROVEMENT	0	24,302	24,302	0	110,000	110,000	0	110,000	110,000
EXPANSION OF TUBERCULOSIS CONTROL	0	0	0	0	106,700	106,700	0	106,700	106,700
ENHANCED HCV SURVEILLANCE	0	98,502	98,502	0	200,000	200,000	0	200,000	200,000
ESTABLISHING PARTNERSHIPS TO INCREASE CANCER SCREENINGS	0	0	0	0	50,000	50,000	0	50,000	50,000
HEPATITIS C/FOCUS PROGRAM	0	0	0	0	125,000	125,000	0	125,000	125,000
HIV TESTING IN BEHAVIORAL HEALTH SETTINGS	0	0	0	0	0	0	0	75,000	75,000
LOCAL HEALTH COALITION SUPPORT	0	0	0	0	0	0	0	97,002	97,002
<b>TOTAL -</b>	<b>\$24,034,216</b>	<b>\$37,264,445</b>	<b>\$61,298,661</b>	<b>\$24,538,372</b>	<b>\$59,338,919</b>	<b>\$83,877,291</b>	<b>\$24,301,100</b>	<b>\$66,762,164</b>	<b>\$91,063,264</b>
<b>DEPARTMENT OF SOCIAL SERVICES</b>									
ADULT FOSTER CARE	142,083	0	142,083	145,000	0	145,000	145,000	0	145,000
WELFARE TO WORK PROGRAM	399,996	0	399,996	400,000	0	400,000	400,000	0	400,000
HOUSING & COMMUNITY DEVELOPMENT	0	0	0	0	0	0	5,000,612	0	5,000,612

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF SOCIAL SERVICES</b>									
HUMAN RELATIONS	128,466	0	128,466	111,790	0	111,790	0	0	0
EMERGENCY FUNDS	476,654	0	476,654	685,000	0	685,000	685,000	0	685,000
DOMESTIC VIOLENCE/SEXUAL ASSAULT	127,260	0	127,260	127,260	0	127,260	127,260	0	127,260
DAY RESOURCE CENTER	319,676	0	319,676	163,517	0	163,517	0	0	0
IN-HOME CARE PROGRAM	309,672	0	309,672	322,685	0	322,685	320,470	0	320,470
ADULT SERVICES	1,475,732	0	1,475,732	1,421,514	0	1,421,514	1,462,802	0	1,462,802
GENERAL ADMINISTRATION	1,831,225	104,749	1,935,974	1,891,609	121,295	2,012,904	2,070,991	130,227	2,201,218
CHILDREN'S SERVICES	433,684	0	433,684	528,955	0	528,955	572,725	0	572,725
FAMILY INVESTMENT DIVISION	1,045,561	160,712	1,206,273	991,961	179,478	1,171,439	982,848	175,845	1,158,693
FAMILY SERVICES	1,599,224	0	1,599,224	1,715,558	0	1,715,558	1,731,633	0	1,731,633
INFANT AND TODDLER	0	182,466	182,466	0	218,357	218,357	0	130,335	130,335
IN-HOME CARE SERVICES	0	110,740	110,740	0	113,689	113,689	0	123,625	123,625
VIOLENCE AGAINST WOMEN ACT	0	22,578	22,578	0	39,581	39,581	0	39,581	39,581
CENTER FOR FAMILY SUCCESS	0	370,291	370,291	0	474,852	474,852	0	477,966	477,966
HOUSING COUNSELOR	0	288,590	288,590	0	344,586	344,586	0	365,652	365,652
JOB NETWORK	0	1,466,637	1,466,637	0	1,813,954	1,813,954	0	1,813,954	1,813,954
SUPPLEMENTAL NUTRITION ASST PROGRAM (SNAP)	0	129,928	129,928	0	325,504	325,504	0	325,504	325,504
THERAPEUTIC FOSTER CARE	0	189,341	189,341	0	314,881	314,881	0	322,081	322,081
OFFICE OF HOME ENERGY PROGRAM (OHEP)	0	1,487,741	1,487,741	0	1,727,167	1,727,167	0	2,001,824	2,001,824
YOUTH SEXUAL BEHAVIOR PROGRAM	0	238,313	238,313	0	272,196	272,196	0	272,196	272,196
INTERAGENCY FAMILY PRESERVATION SERVICES	0	572,352	572,352	0	663,439	663,439	0	663,439	663,439
RESPONSIBLE FATHER'S PROJECT	0	88,927	88,927	0	96,615	96,615	0	96,615	96,615
CHILD ADVOCACY CENTER	0	21,571	21,571	0	30,000	30,000	0	30,000	30,000
CLIENT SUPPORT SERVICES	0	5,638	5,638	0	50,000	50,000	0	50,000	50,000
CHILD ADVOCACY-GOCCP	0	18,886	18,886	0	25,000	25,000	0	25,000	25,000



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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF SOCIAL SERVICES</b>									
VICTIMS OF CRIME ACT	0	363,572	363,572	0	494,098	494,098	0	559,813	559,813
CONTRACTUAL TEMPORARY ASSISTANCE	0	318,551	318,551	0	484,218	484,218	0	484,218	484,218
CHILD SUPPORT	0	122,149	122,149	0	128,989	128,989	0	134,060	134,060
RAPID REHOUSING	0	223,636	223,636	0	343,428	343,428	0	345,616	345,616
CHILD ADVOCACY CENTER-MEDICAL SERVICES	0	144,199	144,199	0	185,000	185,000	0	193,671	193,671
CHILD ADVOCACY CENTER THERAPY & TECHNOLOGY SERVICES	0	38,085	38,085	0	40,000	40,000	0	40,000	40,000
COORDINATED ENTRY	0	0	0	0	0	0	0	95,000	95,000
<b>TOTAL -</b>	<b>\$8,289,233</b>	<b>\$6,669,652</b>	<b>\$14,958,885</b>	<b>\$8,504,849</b>	<b>\$8,486,327</b>	<b>\$16,991,176</b>	<b>\$13,499,341</b>	<b>\$8,896,222</b>	<b>\$22,395,563</b>
<b>DEPARTMENT OF AGING</b>									
GENERAL ADMINISTRATION	719,000	0	719,000	809,960	0	809,960	869,478	0	869,478
ADULT MEDICAL DAY CARE	49,626	0	49,626	50,000	0	50,000	50,000	0	50,000
SENIOR CENTERS NETWORK	2,140,901	0	2,140,901	2,213,010	0	2,213,010	2,235,391	0	2,235,391
SPECIAL GERIATRIC SERVICES	202,856	0	202,856	209,813	0	209,813	214,426	0	214,426
FACILITIES	251,698	0	251,698	253,190	0	253,190	254,473	0	254,473
TRANSPORTATION SERVICES	792,432	0	792,432	871,964	0	871,964	0	0	0
PROGRAM & VOLUNTEER SERVICES	198,884	0	198,884	217,755	0	217,755	223,112	0	223,112
SENIOR EXPO	0	88,548	88,548	0	242,000	242,000	0	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	0	105,829	105,829	0	138,638	138,638	0	145,508	145,508
SENIOR CARE	0	1,156,757	1,156,757	0	1,242,722	1,242,722	0	1,302,862	1,302,862
ADULT MEDICAL DAY SERVICES - MCPA	0	103,839	103,839	0	125,270	125,270	0	125,270	125,270
PUBLIC GUARDIANSHIP	0	200,384	200,384	0	240,027	240,027	0	244,680	244,680
SPECIALIZED TRANSPORTATION SERVICE	0	706,763	706,763	0	922,399	922,399	0	0	0
RURAL PUBLIC TRANSPORTATION	0	294,133	294,133	0	311,103	311,103	0	0	0

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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF AGING</b>									
SENIOR BOX OFFICE	0	16,000	16,000	0	57,272	57,272	0	57,272	57,272
SENIOR ASSISTED LIVING GROUP HOME SUBSIDY PROGRAM	0	532,968	532,968	0	735,790	735,790	0	807,104	807,104
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	0	815,226	815,226	0	887,197	887,197	0	921,860	921,860
SMP	0	14,390	14,390	0	19,440	19,440	0	24,802	24,802
SENIOR PROGRAMS / SERVICES	0	350,314	350,314	0	481,657	481,657	0	400,000	400,000
VULNERABLE ELDERLY PROGRAM	0	99,623	99,623	0	105,948	105,948	0	85,448	85,448
SENIORS IN NEED	0	112,265	112,265	0	300,000	300,000	0	300,000	300,000
OMBUDSMAN PROGRAM	0	319,820	319,820	0	372,967	372,967	0	381,716	381,716
MEDICAID WAIVER PROGRAM	0	456,963	456,963	0	625,247	625,247	0	659,084	659,084
AREA AGENCY ADMINISTRATION	0	361,848	361,848	0	382,529	382,529	0	392,661	392,661
ADVOCACY	0	336,923	336,923	0	352,079	352,079	0	362,878	362,878
PUBLICATIONS	0	279,748	279,748	0	350,209	350,209	0	347,860	347,860
INFORMATION AND ASSISTANCE	0	572,093	572,093	0	643,957	643,957	0	668,378	668,378
CENTER CONNECTION	0	431,222	431,222	0	504,917	504,917	0	561,568	561,568
CONGREGATE MEALS	0	849,309	849,309	0	909,749	909,749	0	971,455	971,455
SUPPORT SERVICES	0	602,027	602,027	0	613,926	613,926	0	725,387	725,387
HOME DELIVERED MEALS	0	547,904	547,904	0	652,083	652,083	0	753,514	753,514
CAREGIVERS SUPPORT PROGRAM	0	487,315	487,315	0	519,958	519,958	0	610,751	610,751
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	0	97,141	97,141	0	129,716	129,716	0	130,087	130,087
R.S.V.P.	0	100,926	100,926	0	141,514	141,514	0	150,319	150,319
SENIOR WELLNESS	0	60,730	60,730	0	68,825	68,825	0	68,825	68,825
AGING AND DISABILITY RESOURCE CENTER	0	339,440	339,440	0	350,000	350,000	0	373,278	373,278
HOSPITAL TO HOME	0	63,930	63,930	0	80,000	80,000	0	90,000	90,000
SENIOR CARE HEALTH PROMOTION	0	22,971	22,971	0	104,142	104,142	0	0	0
SENIOR HOME SAFETY PROGRAM	0	0	0	0	60,000	60,000	0	120,000	120,000

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AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>HEALTH AND HUMAN SERVICES</b>									
<b>DEPARTMENT OF AGING</b>									
SENIOR CENTER OPERATING FUND	0	0	0	0	0	0	0	81,657	81,657
<b>TOTAL -</b>	<b>\$4,355,397</b>	<b>\$10,527,349</b>	<b>\$14,882,746</b>	<b>\$4,625,692</b>	<b>\$12,671,281</b>	<b>\$17,296,973</b>	<b>\$3,846,880</b>	<b>\$12,106,224</b>	<b>\$15,953,104</b>
<b>DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</b>									
ADMINISTRATION AND OPERATIONS	5,199,200	0	5,199,200	5,693,712	0	5,693,712	5,781,783	0	5,781,783
COMMUNITY REFORESTATION PROGRAM	0	62,769	62,769	0	128,643	128,643	0	129,794	129,794
SWM FACILITIES INSPECTION PROGRAM	0	456,912	456,912	0	545,279	545,279	0	585,066	585,066
BEST AVAILABLE TECHNOLOGY FOR OSDS ADMINISTRATION	0	82,392	82,392	0	59,000	59,000	0	59,000	59,000
<b>TOTAL -</b>	<b>\$5,199,200</b>	<b>\$602,073</b>	<b>\$5,801,273</b>	<b>\$5,693,712</b>	<b>\$732,922</b>	<b>\$6,426,634</b>	<b>\$5,781,783</b>	<b>\$773,860</b>	<b>\$6,555,643</b>
<b>LOCAL MANAGEMENT BOARD</b>									
LOCAL CARE TEAM	0	96,044	96,044	0	106,914	106,914	0	106,914	106,914
LOCAL MANAGEMENT BOARD	0	211,096	211,096	0	330,201	330,201	0	330,201	330,201
HEALTHY FAMILIES BALTIMORE COUNTY	0	471,960	471,960	0	581,505	581,505	0	581,505	581,505
YOUTH SERVICE BUREAUS	0	220,637	220,637	0	220,637	220,637	0	220,637	220,637
COGNITIVE BEHAVIORAL THERAPY (CBT)	0	100,000	100,000	0	125,000	125,000	0	175,000	175,000
LAP (LOCAL ACCESS PLAN)	0	161,994	161,994	0	200,000	200,000	0	200,000	200,000
EVIDENCE BASED PRACTICES	0	122,135	122,135	0	200,000	200,000	0	200,000	200,000
FAMILIES AFFECTED BY INCARCERATION	0	100,000	100,000	0	200,000	200,000	0	200,000	200,000
YOUTH HOMELESSNESS	0	87,354	87,354	0	100,000	100,000	0	170,000	170,000
MULTI-SYSTEMIC THERAPY PLUS	0	0	0	0	0	0	0	500,000	500,000
<b>TOTAL -</b>	<b>0</b>	<b>\$1,571,220</b>	<b>\$1,571,220</b>	<b>0</b>	<b>\$2,064,257</b>	<b>\$2,064,257</b>	<b>0</b>	<b>\$2,684,257</b>	<b>\$2,684,257</b>
<b>TOTAL - HEALTH AND HUMAN SERVICES</b>	<b>\$41,878,046</b>	<b>\$56,634,739</b>	<b>\$98,512,785</b>	<b>\$43,362,625</b>	<b>\$83,293,706</b>	<b>\$126,656,331</b>	<b>\$47,429,104</b>	<b>\$91,222,727</b>	<b>\$138,651,831</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>EDUCATION</b>									
<b>COMMUNITY COLLEGE OF BALTIMORE COUNTY</b>									
INSTRUCTION	26,003,642	62,294,183	88,297,825	26,650,103	63,137,964	89,788,067	27,088,604	63,307,856	90,396,460
PUBLIC SERVICES	76,113	44,606	120,719	0	0	0	0	0	0
ACADEMIC SUPPORT	3,983,808	8,782,296	12,766,104	4,036,065	9,114,730	13,150,795	3,852,066	9,044,786	12,896,852
STUDENT SERVICES	4,729,212	11,583,042	16,312,254	5,395,511	12,423,301	17,818,812	5,353,246	12,586,654	17,939,900
INSTITUTIONAL SUPPORT	10,297,098	24,786,581	35,083,679	11,078,768	25,600,021	36,678,789	11,079,432	25,742,058	36,821,490
OPERATION/MAINTENANCE OF PLANT	4,379,350	11,213,356	15,592,706	4,950,088	11,201,882	16,151,970	4,999,619	11,454,349	16,453,968
MANDATORY TRANSFERS (GRANTS)	1,517,721	74,824,756	76,342,477	2,623,224	73,825,000	76,448,224	2,360,793	65,350,000	67,710,793
AUXILIARY ENTERPRISE	0	473,719	473,719	0	536,300	536,300	0	493,500	493,500
DEBT SERVICE	11,735,619	0	11,735,619	11,782,670	0	11,782,670	13,939,805	0	13,939,805
<b>TOTAL -</b>	<b>\$62,722,563</b>	<b>\$194,002,539</b>	<b>\$256,725,102</b>	<b>\$66,516,429</b>	<b>\$195,839,198</b>	<b>\$262,355,627</b>	<b>\$68,673,565</b>	<b>\$187,979,203</b>	<b>\$256,652,768</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>EDUCATION</b>									
<b>DEPARTMENT OF EDUCATION</b>									
ADMINISTRATION	33,114,391	16,273,493	49,387,884	29,759,528	25,562,659	55,322,187	31,079,833	28,429,468	59,509,301
MID-LEVEL ADMINISTRATION	62,611,913	38,414,118	101,026,031	55,082,004	49,952,071	105,034,075	56,684,960	52,587,104	109,272,064
INSTRUCTIONAL SALARIES & WAGES	302,997,356	233,770,211	536,767,567	296,159,426	273,861,826	570,021,252	300,177,561	278,953,356	579,130,917
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	15,562,816	11,333,058	26,895,874	15,661,332	10,364,029	26,025,361	11,147,172	9,981,749	21,128,921
OTHER INSTRUCTIONAL COSTS	58,733,540	8,709,322	67,442,862	35,144,620	28,145,643	63,290,263	27,949,811	25,027,693	52,977,504
SPECIAL EDUCATION	76,946,613	119,930,239	196,876,852	116,173,333	97,779,336	213,952,669	111,957,632	102,971,474	214,929,106
STUDENT PERSONNEL SERVICES	10,637,159	2,507,338	13,144,497	7,983,161	7,553,576	15,536,737	9,113,132	8,453,130	17,566,262
HEALTH SERVICES	11,371,735	4,774,284	16,146,019	9,030,766	8,745,503	17,776,269	9,633,821	8,940,690	18,574,511
STUDENT TRANSPORTATION SERVICE	17,292,107	56,452,517	73,744,624	40,289,768	36,762,760	77,052,528	43,080,373	39,430,604	82,510,977
OPERATION OF PLANT & EQUIPMENT	53,052,096	46,875,099	99,927,195	57,329,711	50,872,753	108,202,464	60,104,300	54,760,735	114,865,035
MAINTENANCE OF PLANT & EQUIPMENT	23,124,797	16,251,351	39,376,148	25,436,510	18,901,666	44,338,176	22,414,610	20,345,040	42,759,650
FIXED CHARGES	148,197,056	131,320,586	279,517,642	160,945,586	149,189,200	310,134,786	175,148,661	156,837,082	331,985,743
FOOD & NUTRITION SERVICES	0	50,708,725	50,708,725	0	52,830,026	52,830,026	0	52,512,870	52,512,870
CAPITAL OUTLAY	3,329,139	573,073	3,902,212	2,566,763	2,257,979	4,824,742	2,593,911	2,397,060	4,990,971
FEDERAL & RESTRICTED PROGRAMS	0	82,814,050	82,814,050	0	94,271,023	94,271,023	0	89,773,394	89,773,394
DEBT SERVICE - COUNTY BONDS	54,389,583	0	54,389,583	61,587,074	0	61,587,074	67,871,669	0	67,871,669
<b>TOTAL -</b>	<b>\$871,360,301</b>	<b>\$820,707,464</b>	<b>\$1,692,067,765</b>	<b>\$913,149,582</b>	<b>\$907,050,050</b>	<b>\$1,820,199,632</b>	<b>\$928,957,446</b>	<b>\$931,401,449</b>	<b>\$1,860,358,895</b>
<b>TOTAL - EDUCATION</b>	<b>\$934,082,864</b>	<b>\$1,014,710,003</b>	<b>\$1,948,792,867</b>	<b>\$979,666,011</b>	<b>\$1,102,889,248</b>	<b>\$2,082,555,259</b>	<b>\$997,631,011</b>	<b>\$1,119,380,652</b>	<b>\$2,117,011,663</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>CULTURE AND LEISURE SERVICES</b>									
<b>DEPARTMENT OF LIBRARIES</b>									
GENERAL ADMINISTRATION	6,788,978	1,847,878	8,636,856	7,478,358	1,590,735	9,069,093	7,148,006	1,699,956	8,847,962
CIRCULATION/INFORMATION SERVICES	16,700,971	3,154,079	19,855,050	17,037,120	3,793,338	20,830,458	17,558,445	3,855,057	21,413,502
CUSTOMER SUPPORT SERVICES	9,008,187	1,637,595	10,645,782	9,120,643	2,032,902	11,153,545	9,183,768	2,016,349	11,200,117
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	1,323,324	307,724	1,631,048	1,387,556	314,969	1,702,525	1,375,216	301,937	1,677,153
<b>TOTAL -</b>	<b>\$33,821,460</b>	<b>\$6,947,276</b>	<b>\$40,768,736</b>	<b>\$35,023,677</b>	<b>\$7,731,944</b>	<b>\$42,755,621</b>	<b>\$35,265,435</b>	<b>\$7,873,299</b>	<b>\$43,138,734</b>
<b>DEPARTMENT OF RECREATION &amp; PARKS</b>									
GENERAL ADMINISTRATION	977,570	0	977,570	1,078,434	0	1,078,434	1,121,574	0	1,121,574
RECREATION SERVICES	10,174,821	0	10,174,821	11,293,092	0	11,293,092	10,731,520	0	10,731,520
GROUP LEADERSHIP GRANT PROGRAM	0	3,315,451	3,315,451	0	3,682,595	3,682,595	0	3,748,490	3,748,490
THERAPEUTIC RECREATION SUMMER PROGRAMS	0	113,495	113,495	0	120,752	120,752	0	122,985	122,985
RECREATION COUNCIL DONATIONS	0	8,643	8,643	0	60,000	60,000	0	100,000	100,000
AFTER SCHOOL PROGRAMS	0	25,324	25,324	0	49,071	49,071	0	49,005	49,005
<b>TOTAL -</b>	<b>\$11,152,391</b>	<b>\$3,462,913</b>	<b>\$14,615,304</b>	<b>\$12,371,526</b>	<b>\$3,912,418</b>	<b>\$16,283,944</b>	<b>\$11,853,094</b>	<b>\$4,020,480</b>	<b>\$15,873,574</b>
<b>ORGANIZATION CONTRIBUTIONS</b>									
ORGANIZATION CONTRIBUTIONS	2,795,775	0	2,795,775	2,623,300	0	2,623,300	2,333,500	0	2,333,500
GENERAL GRANT PROGRAM	3,182,637	0	3,182,637	3,326,709	0	3,326,709	3,326,709	0	3,326,709
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	0	159,905	159,905	0	184,000	184,000	0	188,500	188,500
<b>TOTAL -</b>	<b>\$5,978,412</b>	<b>\$159,905</b>	<b>\$6,138,317</b>	<b>\$5,950,009</b>	<b>\$184,000</b>	<b>\$6,134,009</b>	<b>\$5,660,209</b>	<b>\$188,500</b>	<b>\$5,848,709</b>
<b>TOTAL - CULTURE AND LEISURE SERVICES</b>	<b>\$50,952,263</b>	<b>\$10,570,094</b>	<b>\$61,522,357</b>	<b>\$53,345,212</b>	<b>\$11,828,362</b>	<b>\$65,173,574</b>	<b>\$52,778,738</b>	<b>\$12,082,279</b>	<b>\$64,861,017</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>ECONOMIC &amp; COMM. DEVELOPMENT</b>									
<b>DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT</b>									
ECONOMIC DEVELOPMENT	1,356,524	0	1,356,524	1,489,219	0	1,489,219	1,470,057	0	1,470,057
ECONOMIC DEVELOPMENT FINANCING	0	21,990,192	21,990,192	0	10,836,192	10,836,192	0	8,836,192	8,836,192
BOOST PROGRAM INCOME	0	0	0	0	351,000	351,000	0	180,000	180,000
TOURISM PROGRAM	0	1,392,075	1,392,075	0	1,840,000	1,840,000	0	1,309,611	1,309,611
<b>TOTAL -</b>	<b>\$1,356,524</b>	<b>\$23,382,267</b>	<b>\$24,738,791</b>	<b>\$1,489,219</b>	<b>\$13,027,192</b>	<b>\$14,516,411</b>	<b>\$1,470,057</b>	<b>\$10,325,803</b>	<b>\$11,795,860</b>
<b>HOUSING OFFICE</b>									
HOUSING OFC - GENERAL ADMINISTRATION	0	4,428,347	4,428,347	0	5,381,163	5,381,163	0	6,025,882	6,025,882
HOUSING CHOICE VOUCHER PROGRAM	0	67,343,616	67,343,616	0	73,000,000	73,000,000	0	76,000,000	76,000,000
HUD-VETERANS AFFAIRS SUPPORTIVE HOUSING PROGRAM	0	2,480,284	2,480,284	0	3,000,000	3,000,000	0	3,000,000	3,000,000
FAMILY SELF SUFFICIENCY	0	206,950	206,950	0	296,819	296,819	0	311,795	311,795
BRIDGE SUBSIDY PROGRAM	0	0	0	0	0	0	0	100,000	100,000
<b>TOTAL -</b>	<b>0</b>	<b>\$74,459,197</b>	<b>\$74,459,197</b>	<b>0</b>	<b>\$81,677,982</b>	<b>\$81,677,982</b>	<b>0</b>	<b>\$85,437,677</b>	<b>\$85,437,677</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>ECONOMIC &amp; COMM. DEVELOPMENT</b>									
<b>COMMUNITY DEVELOPMENT</b>									
GENERAL ADMINISTRATION & PLANNING (CDBG)	0	332,187	332,187	0	825,114	825,114	0	918,113	918,113
COMMISSION ON DISABILITIES-ADMIN. (CDBG)	0	35,130	35,130	0	41,091	41,091	0	0	0
HOUSING SERVICES (CDBG)	0	701,261	701,261	0	760,071	760,071	0	833,285	833,285
COMMISSION ON DISABILITIES-GRANTS	0	58,925	58,925	0	0	0	0	0	0
GRANTS TO NON-PROFITS (CDBG)	0	708,207	708,207	0	661,509	661,509	0	681,085	681,085
HOUSING REHAB PROGRAM (CDBG)	0	1,123,624	1,123,624	0	919,109	919,109	0	904,184	904,184
NON PROFIT PUBLIC CAPITAL IMPROVEMENTS (CDBG)	0	0	0	0	601,546	601,546	0	601,546	601,546
HOME INVESTMENT PARTNERSHIP PROGRAM	0	1,651,189	1,651,189	0	3,643,324	3,643,324	0	2,216,087	2,216,087
EMERGENCY SOLUTIONS GRANTS	0	322,916	322,916	0	344,505	344,505	0	356,952	356,952
CONTINUUM OF CARE	0	1,364,565	1,364,565	0	1,480,354	1,480,354	0	1,370,291	1,370,291
SERVICE LINKED HOUSING	0	19,545	19,545	0	0	0	0	0	0
HOMELESS SOLUTIONS PROGRAM - HSP (STATE DHCD)	0	335,026	335,026	0	465,964	465,964	0	465,964	465,964
FEDERAL NEIGHBORHOOD STABILIZATION PROGRAM GRANT	0	0	0	0	60,686	60,686	0	0	0
HMIS	0	168,913	168,913	0	168,914	168,914	0	168,914	168,914
CDBG PLANNING	0	252,768	252,768	0	0	0	0	0	0
REHAB ADMINISTRATION	0	476,387	476,387	0	603,945	603,945	0	717,794	717,794
EMERGENCY ASSISTANCE PROGRAM (STATE DHR)	0	0	0	0	57,246	57,246	0	57,246	57,246
CODE ENFORCEMENT PROGRAM (CDBG)	0	0	0	0	0	0	0	83,317	83,317
<b>TOTAL -</b>	<b>0</b>	<b>\$7,550,643</b>	<b>\$7,550,643</b>	<b>0</b>	<b>\$10,633,378</b>	<b>\$10,633,378</b>	<b>0</b>	<b>\$9,374,778</b>	<b>\$9,374,778</b>



**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>ECONOMIC &amp; COMM. DEVELOPMENT</b>									
<b>WORKFORCE DEVELOPMENT</b>									
ADULT PROGRAM	0	225,000	225,000	0	400,000	400,000	0	400,000	400,000
YOUTH PROGRAM	0	1,157,604	1,157,604	0	1,690,361	1,690,361	0	1,922,062	1,922,062
DISLOCATED WORKER PROGRAM	0	136,179	136,179	0	400,000	400,000	0	400,000	400,000
CENTRAL OFFICE	0	186,489	186,489	0	407,384	407,384	0	312,488	312,488
CAREER CENTERS	0	1,059,663	1,059,663	0	2,674,721	2,674,721	0	2,709,667	2,709,667
BUSINESS SERVICES	0	182,373	182,373	0	339,618	339,618	0	319,489	319,489
DSS YOUTH	0	45,316	45,316	0	75,000	75,000	0	100,000	100,000
DORS YOUTH	0	60,910	60,910	0	100,000	100,000	0	130,000	130,000
MD SUMMER YOUTH CONNECTIONS	0	139,689	139,689	0	265,474	265,474	0	300,000	300,000
DJS	0	8,268	8,268	0	30,000	30,000	0	30,000	30,000
<b>TOTAL -</b>	<b>0</b>	<b>\$3,201,491</b>	<b>\$3,201,491</b>	<b>0</b>	<b>\$6,382,558</b>	<b>\$6,382,558</b>	<b>0</b>	<b>\$6,623,706</b>	<b>\$6,623,706</b>
<b>TOTAL - ECONOMIC &amp; COMM. DEVELOPMENT</b>	<b>\$1,356,524</b>	<b>\$108,593,598</b>	<b>\$109,950,122</b>	<b>\$1,489,219</b>	<b>\$111,721,110</b>	<b>\$113,210,329</b>	<b>\$1,470,057</b>	<b>\$111,761,964</b>	<b>\$113,232,021</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>NON DEPARTMENTAL</b>									
<b>DEBT SERVICE</b>									
GENERAL PUBLIC FACILITIES	82,621,508	0	82,621,508	81,894,427	0	81,894,427	84,965,293	0	84,965,293
PENSION FUNDING BONDS	21,112,427	0	21,112,427	21,112,975	0	21,112,975	21,110,258	0	21,110,258
NON-GENERAL OBLIGATION DEBT	23,934,412	0	23,934,412	25,072,009	0	25,072,009	24,930,310	0	24,930,310
<b>TOTAL -</b>	<b>\$127,668,347</b>	<b>0</b>	<b>\$127,668,347</b>	<b>\$128,079,411</b>	<b>0</b>	<b>\$128,079,411</b>	<b>\$131,005,861</b>	<b>0</b>	<b>\$131,005,861</b>
<b>RETIREMENT &amp; SOCIAL SECURITY</b>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	123,201,282	0	123,201,282	131,419,126	0	131,419,126	137,697,187	0	137,697,187
CONTRIBUTIONS SOCIAL SECURITY	19,361,226	0	19,361,226	20,189,000	0	20,189,000	20,256,443	0	20,256,443
CONTRIBUTIONS NON SYSTEM RETIREMENT	310,681	0	310,681	328,240	0	328,240	344,240	0	344,240
<b>TOTAL -</b>	<b>\$142,873,189</b>	<b>0</b>	<b>\$142,873,189</b>	<b>\$151,936,366</b>	<b>0</b>	<b>\$151,936,366</b>	<b>\$158,297,870</b>	<b>0</b>	<b>\$158,297,870</b>
<b>INSURANCE</b>									
INSURANCE CONTRIBUTIONS	91,046,715	0	91,046,715	110,818,915	0	110,818,915	119,221,244	0	119,221,244
<b>TOTAL -</b>	<b>\$91,046,715</b>	<b>0</b>	<b>\$91,046,715</b>	<b>\$110,818,915</b>	<b>0</b>	<b>\$110,818,915</b>	<b>\$119,221,244</b>	<b>0</b>	<b>\$119,221,244</b>
<b>RESERVE FOR CONTINGENCIES</b>									
RESERVE FOR CONTINGENCIES	0	0	0	1,078	0	1,078	1,000,000	0	1,000,000
<b>TOTAL -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$1,078</b>	<b>0</b>	<b>\$1,078</b>	<b>\$1,000,000</b>	<b>0</b>	<b>\$1,000,000</b>
<b>CONTRIBUTION TO CAPITAL BUDGET</b>									
CONTRIBUTION TO CAPITAL BUDGET	40,537,832	0	40,537,832	38,250,808	0	38,250,808	21,643,530	0	21,643,530
<b>TOTAL -</b>	<b>\$40,537,832</b>	<b>0</b>	<b>\$40,537,832</b>	<b>\$38,250,808</b>	<b>0</b>	<b>\$38,250,808</b>	<b>\$21,643,530</b>	<b>0</b>	<b>\$21,643,530</b>
<b>LOCAL SHARE</b>									
LOCAL SHARE	8,731,931	0	8,731,931	9,559,944	0	9,559,944	9,849,787	0	9,849,787
<b>TOTAL -</b>	<b>\$8,731,931</b>	<b>0</b>	<b>\$8,731,931</b>	<b>\$9,559,944</b>	<b>0</b>	<b>\$9,559,944</b>	<b>\$9,849,787</b>	<b>0</b>	<b>\$9,849,787</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2019, 2020 and 2021**

AGENCY & WORK PROGRAM	FY 2019 ACTUALS			FY 2020 ADJ APPROPRIATION			FY 2021 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b>NON DEPARTMENTAL</b>									
TOTAL - NON DEPARTMENTAL	\$410,858,014	0	\$410,858,014	\$438,646,522	0	\$438,646,522	\$441,018,292	0	\$441,018,292
GRAND TOTAL	\$2,048,412,122	\$1,416,085,902	\$3,464,498,024	\$2,165,505,849	\$1,764,309,564	\$3,929,815,413	\$2,189,835,582	\$1,667,413,657	\$3,857,249,239

**EXHIBIT "D"**  
**STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING**

	<b>AS OF JUNE 30, 2017</b>	<b>AS OF JUNE 30, 2018</b>	<b>AS OF JUNE 30, 2019</b>	<b>AS OF JUNE 30, 2020</b>
Public Facility Bonds	\$689,377,000	\$735,182,000	\$765,458,000	\$733,428,000
Community College Bonds	114,439,000	138,524,000	138,071,000	120,456,000
Public School Bonds	519,539,000	536,739,000	654,166,000	779,556,000
Bond Anticipation Notes	121,000,000	246,000,000	246,000,000	145,000,000
Pension Liability Funding Bonds	<u>376,741,000</u>	<u>368,682,000</u>	<u>358,895,000</u>	<u>348,979,000</u>
Total Applicable to Debt Limit	1,821,096,000	2,025,127,000	2,162,590,000	2,127,419,000

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	82,262,002,945	84,989,524,816	87,873,774,663	90,463,719,315
Debt Limit (4% of assessable basis) *	3,290,480,118	3,399,580,993	3,514,950,987	3,618,548,773
Total Applicable Debt	<u>1,821,096,000</u>	<u>2,025,127,000</u>	<u>2,162,590,000</u>	<u>2,127,419,000</u>
Legal Margin for Creation of Additional Debt	1,469,384,118	1,374,453,993	1,352,360,987	1,491,129,773

\* General obligation indebtedness of the County issued pursuant to "full faith and credit" authority granted under Article VII, Section 717 of the Baltimore County Charter may not exceed 10% of the assessed value of all real and personal property subject to assessment for unlimited taxation by the County.

**EXHIBIT "E"**  
**STATEMENT OF METROPOLITAN DISTRICT DEBT OUTSTANDING**

	AS OF JUNE 30, 2017	AS OF JUNE 30, 2018	AS OF JUNE 30, 2019	AS OF JUNE 30, 2020
Metropolitan District Bonds	\$936,895,000	\$1,153,450,000	\$1,355,830,000	\$1,314,100,000
Maryland Water Quality Revolving Loan Fund	154,703,541	165,239,168	243,867,548	317,996,100
Bond Anticipation Notes	225,000,000	245,000,000	42,000,000	205,000,000
Pension Liability; Funding Bonds - Metro	<u>15,699,000</u>	<u>15,363,000</u>	<u>14,955,000</u>	<u>14,541,000</u>
Total Applicable to Debt Limit	<u>1,332,297,541</u>	<u>1,579,052,168</u>	<u>1,656,652,548</u>	<u>1,851,637,100</u>

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	73,226,671,797	75,762,616,430	78,384,663,857	80,694,931,531
Debt Limit (3.2% of assessable basis) *	2,343,253,498	2,424,403,726	2,508,309,243	2,582,237,809
Total Long Term Debt	1,332,297,541	1,579,052,168	1,656,652,548	1,851,637,100
Legal Margin for Creation of Additional Debt	<u>1,010,955,957</u>	<u>845,351,558</u>	<u>851,656,695</u>	<u>730,600,709</u>

\* The Total of Metropolitan District Bonds outstanding for any purpose under Title 35, Article III, Section 35-252 of the Baltimore County Code may not exceed 8% of the total assessable basis for County Taxation purposes, within the Metropolitan District.

**EXHIBIT "F"**  
**FY 2021 GOVERNMENT-WIDE SUMMARY OF FUNDS**

	OPERATING BUDGET							ENTERPRISE FUNDS		GOVERNMENT-WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSING FUND	STORMWATER MANAGEMENT FUND	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<b>REVENUES AND OTHER FINANCING SOURCES</b>										
REAL AND PERSONAL PROPERTY TAXES	1,043,528,390	0	0	0	0	0	1,043,528,390	0	0	1,043,528,390
INCOME TAXES	811,227,872	0	0	0	0	0	811,227,872	0	0	811,227,872
SALES & SERVICE TAXES	139,612,060	0	0	0	0	0	139,612,060	0	0	139,612,060
STATE GRANTS IN AID	46,373,252	48,028,499	0	0	0	815,168,417	909,570,168	0	0	909,570,168
GRANTS FROM THE FEDERAL GOVERNMENT	4,864,618	148,515,732	0	0	0	79,849,176	233,229,526	0	0	233,229,526
FEES AND OTHER REVENUE	116,106,418	38,808,273	1,250,000	0	9,526,192	147,269,873	312,960,756	269,292,848	53,006,370	635,259,974
REVENUE TRANSFERS	0	450,000	(450,000)	0	0	0	0	0	0	0
APPROPRIATION FROM FUND BALANCE	28,122,972	0	(28,603)	0	(690,000)	32,266,187	59,670,556	25,150,693	0	84,821,249
<b>TOTAL SOURCES</b>	<b>\$2,189,835,582</b>	<b>\$235,802,504</b>	<b>\$771,397</b>	<b>0</b>	<b>\$8,836,192</b>	<b>\$1,074,553,653</b>	<b>\$3,509,799,328</b>	<b>\$294,443,541</b>	<b>\$53,006,370</b>	<b>\$3,857,249,239</b>
<b>EXPENDITURES</b>										
DEPARTMENT OF EDUCATION	928,957,446	0	0	0	0	878,888,579	1,807,846,025	0	52,512,870	1,860,358,895
COMMUNITY COLLEGE OF BALTIMORE COUNTY	68,673,565	0	0	0	0	187,485,703	256,159,268	0	493,500	256,652,768
POLICE DEPARTMENT	236,726,968	27,566,189	0	0	0	0	264,293,157	0	0	264,293,157
DEPARTMENT OF PUBLIC WORKS	110,337,187	1,337,491	0	0	0	0	111,674,678	292,767,797	0	404,442,475
FIRE DEPARTMENT	108,151,530	3,371,213	0	0	0	0	111,522,743	0	0	111,522,743
DEPARTMENT OF LIBRARIES	35,265,435	0	0	0	0	7,873,299	43,138,734	0	0	43,138,734
DEPARTMENT OF CORRECTIONS	43,517,762	1,072,444	0	0	0	0	44,590,206	0	0	44,590,206
PROPERTY MANAGEMENT	36,785,148	0	0	0	0	0	36,785,148	0	0	36,785,148
OFFICE OF INFORMATION TECHNOLOGY	31,255,859	0	0	0	0	0	31,255,859	0	0	31,255,859
DEPARTMENT OF SOCIAL SERVICES	13,499,341	8,590,150	0	0	0	306,072	22,395,563	0	0	22,395,563
DEPARTMENT OF RECREATION & PARKS	11,853,094	4,020,480	0	0	0	0	15,873,574	0	0	15,873,574
HOUSING OFFICE	0	85,437,677	0	0	0	0	85,437,677	0	0	85,437,677
DEPARTMENT OF HEALTH	24,301,100	66,762,164	0	0	0	0	91,063,264	0	0	91,063,264
DEPARTMENT OF AGING	3,846,880	12,106,224	0	0	0	0	15,953,104	0	0	15,953,104
COMMUNITY DEVELOPMENT	0	9,374,778	0	0	0	0	9,374,778	0	0	9,374,778
LOCAL MANAGEMENT BOARD	0	2,684,257	0	0	0	0	2,684,257	0	0	2,684,257
BOARD OF LIQUOR LICENSE COMMISSIONERS	0	0	771,397	0	0	0	771,397	0	0	771,397
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	1,470,057	1,489,611	0	0	8,836,192	0	11,795,860	0	0	11,795,860

EXHIBIT "F"  
FY 2021 GOVERNMENT-WIDE SUMMARY OF FUNDS

	OPERATING BUDGET							ENTERPRISE FUNDS		GOVERNMENT-WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSING FUND	STORMWATER MANAGEMENT FUND	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<b>EXPENDITURES</b>										
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	10,156,293	500,000	0	0	0	0	10,656,293	1,675,744	0	12,332,037
WORKFORCE DEVELOPMENT	0	6,623,706	0	0	0	0	6,623,706	0	0	6,623,706
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	0	1,000,000	0	0	1,000,000
ALL OTHER AGENCIES	518,256,134	4,092,260	0	0	0	0	522,348,394	0	0	522,348,394
DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	5,781,783	773,860	0	0	0	0	6,555,643	0	0	6,555,643
<b>TOTAL EXPENDITURES</b>	<b>\$2,189,835,582</b>	<b>\$235,802,504</b>	<b>\$771,397</b>	<b>0</b>	<b>\$8,836,192</b>	<b>\$1,074,553,653</b>	<b>\$3,509,799,328</b>	<b>\$294,443,541</b>	<b>\$53,006,370</b>	<b>\$3,857,249,239</b>

\*\* Education, College, Libraries & Social Services receive some direct funding which does not pass through the County's coffers. Although these funds are not appropriated, the County must approve these spending levels.

\*\*\* Enterprise Funds are self-supporting business-like activities. These funds are not appropriated, but are presented here for information purposes only.

**EXHIBIT "G"**  
**ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE**  
**NON GENERAL FUND GOVERNMENTAL FUNDS FOR FISCAL YEARS 2020 2021**

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Restricted Funds	Estimated Unassigned Balance as of June 30
<b><u>SPECIAL FUNDS</u></b>							
LIQUOR LICENSE FUND	FY2020	431,001	1,250,000	(730,958)	(450,000)		500,043
	FY2021	500,043	1,250,000	(771,397)	(450,000)		528,646
STORMWATER MANAGEMENT FUND	FY2020	0	0	0	0		0
	FY2021	0	0	0	0		0
GIFTS & GRANTS FUND	FY2020	0	351,272,685	(351,272,685)			0
	FY2021	0	235,802,504	(235,802,504)			0
ECONOMIC DEVELOPMENT FUND <sup>(A)</sup>	FY2020	32,752,568	11,524,055	(31,131,266)			13,145,357
	FY2021	13,145,357	9,526,192	(8,836,192)			13,835,357
Revenue of the Gifts & Grants Fund is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. In this presentation, the fund balances have an annual ending balance of zero.							
(A) The Housing Affordability Account and the Housing Modification Account are funded within the Economic Development Fund. Monies for Housing are not being transferred to another Fund, but instead are restricted/encumbered within the Fund.							
<b><u>PROPRIETARY FUNDS</u></b>							
METROPOLITAN DISTRICT ENTERPRISE FUND	FY2020	143,318,825	331,128,033	(290,547,765)	(28,005,000)		155,894,093
	FY2021	155,894,093	330,541,567	(294,443,541)	(33,000,000)		158,992,119
REC & PARKS FUND	FY2020	CLOSED	0	0			0
	FY2021	CLOSED	0	0			0
SCHOOL FOOD SERVICE FUND	FY2020	31,628,209	52,830,026	(52,830,026)			31,628,209
	FY2021	31,628,209	52,512,870	(52,512,870)			31,628,209
COLLEGE BOOK STORE FUND	FY2020	0	536,300	(536,300)			0
	FY2021	0	493,500	(493,500)			0



EXHIBIT "H"  
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND  
FISCAL YEARS 2020 and 2021

	<u>FY2020 Revised</u> <u>Estimate</u>	<u>FY2021 Revised</u> <u>Budget</u>
General Fund Balance, June 30		
Available for Current Year Operations	17,611,090	33,765,441
Estimated Revenues		
Revenue Estimate Per Revised Budget	2,156,335,786	2,161,712,610
Estimated Revenue Surplus (Shortfall)	<u>-36,104,628</u>	<u>-36,104,628</u>
Estimate Total Revenues	2,120,231,158	2,161,712,610
Add: Prior Year Liquidations & Reserve Adjustments	43,839,220	0
Deduct:		
Appropriations		
Amended Appropriations <sup>(A)</sup>	-2,153,680,849	-2,248,417,476
Plus: County Council FY21 Cuts		58,581,894
Plus: Supplemental Appropriation ( <i>Pending County Council</i> )	-11,825,000	
Plus: Estimated Unexpended Appropriations	<u>26,000,000</u>	<u>26,000,000</u>
Estimated Total Expense	-2,139,505,849	-2,189,835,582
Operational Surplus	42,175,619	5,642,469
Released PAYGO		
Required Use of Fund Balance		0
Surplus Transferred to Revenue Stabilization Reserve Account*	<u>-8,410,178</u>	<u>-5,175,206</u>
General Fund Unappropriated Balance (Available for Next Year's Operations)	33,765,441	467,263
Revenue Stabilization Reserve Account (RSRA) Balance at 6/30	207,223,401	215,633,579
Investment Income Credited to the RSRA Account	4,973,362	5,175,206
Required Use of Fund Balance	0	0
Transfer to RSRA Account to Generate 10% Balance*	<u>3,436,816</u>	<u>0</u>
Projected RSRA Ending Balance	215,633,579	220,808,785
<b>Total Ending Balance, Including Unappropriated Balance</b>	<b>249,399,020</b>	<b>221,276,048</b>
Balance as Percent of Estimated Total Revenues	11.8%	10.2%
Stabilization Reserve Percentage	10.0%	10.2%

The **General Fund Unappropriated Balance** is the total funds available for next year's operations after adjusting for budget year appropriations and funds transferred to the Revenue Stabilization Reserve Account.

The **Revenue Stabilization Reserve Account** is established within the General Fund balance as a hedge against major revenue shortfalls or other fiscal emergencies and is equal to 10% of budgeted revenues.

The **Total Ending Balance, Including Unappropriated Balance** is the General Fund Unappropriated Balance and the Revenue Stabilization Reserve Account combined. This amount represents surplus funding available and therefore serves the purpose of unexpended and unappropriated funds set aside as specified for contingencies in Article 712 of the Baltimore County Charter.

(A) The FY2020 Budget includes \$1,000,000 in Contingency Reserve and \$44,126,808 in Capital Current Expense.

**EXHIBIT "I"**  
**FY 2021 GOVERNMENT-WIDE BUDGET SUMMARY**  
**OBJECTS OF EXPENDITURE**

EXPENDITURE OBJECT	FY 2019 ACTUALS	FY 2020 ADJ APPROPRIATION	FY 2021 BUDGET
01- PERSONNEL SERVICES	1,670,761,709	1,848,228,785	1,846,930,349
02 - MILEAGE & TRAVEL	6,236,997	7,088,230	7,332,462
03 - CONTRACTUAL SERVICES	562,417,057	633,555,762	639,189,718
04 - RENTS & UTILITIES	160,376,841	160,212,138	159,024,011
05 - SUPPLIES & MATERIALS	117,925,140	186,410,033	113,464,649
07 - GRANTS, SUBSIDIES & CONTRIBUTIONS	492,800,401	540,827,926	541,505,110
08 - OTHER CHARGES	106,933,265	181,232,814	177,314,599
09 - LAND, BUILDINGS, & OTHER IMPROVEMENTS	60,774,350	65,456,814	50,784,342
12 - INTEREST PAYMENTS	286,272,264	306,802,911	321,703,999
<b>TOTAL EXPENDITURES</b>	<b>3,464,498,024</b>	<b>3,929,815,413</b>	<b>3,857,249,239</b>
GENERAL FUNDS	2,048,412,122	2,165,505,849	2,189,835,582
OTHER FUNDS	1,416,085,902	1,764,309,564	1,667,413,657
<b>TOTAL EXPENDITURES</b>	<b>3,464,498,024</b>	<b>3,929,815,413</b>	<b>3,857,249,239</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

<b><u>SUMMARY OF PROJECT ESTIMATES</u></b>					<b>-----FIVE YEAR CAPITAL PROGRAM-----</b>					
<b>DEPT NO.</b>	<b>TITLE</b>	<b>TOTAL ESTIMATED COST</b>	<b>PRIOR AUTHOR-IZATIONS</b>	<b>TOTAL FOR 6YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
201	Sewer System	2,626,893,399	1,822,347,163	804,546,236	85,346,236	218,400,000	26,000,000	219,400,000	35,000,000	220,400,000
203	Water System	1,882,751,142	1,261,588,142	621,163,000	35,000,000	211,525,000	0	187,319,000	0	187,319,000
204	Storm Drains	91,659,918	63,844,846	27,815,072	6,765,072	7,350,000	0	6,850,000	0	6,850,000
205	Streets and Highways	648,792,337	518,757,337	130,035,000	1,000,000	40,905,000	0	43,555,000	0	44,575,000
207	Bridges, Culverts and Grade Separations	146,229,620	95,530,620	50,699,000	2,700,000	11,349,000	0	18,875,000	0	17,775,000
208	Refuse Disposal	99,536,800	73,036,800	26,500,000	1,500,000	15,000,000	0	5,000,000	0	5,000,000
209	Community College	283,199,944	189,199,944	94,000,000	800,000	29,950,000	0	30,800,000	0	32,450,000
210	General Government Buildings	507,238,196	382,217,693	125,020,503	25,020,503	28,000,000	8,000,000	28,000,000	8,000,000	28,000,000
212	Parks, Preservation and Greenways	251,196,503	180,040,231	71,156,272	9,731,272	42,475,000	0	9,475,000	0	9,475,000
213	Schools	1,999,723,725	1,381,796,440	617,927,285	17,927,285	200,000,000	0	200,000,000	0	200,000,000
217	Land Preservation	76,035,826	59,655,826	16,380,000	0	4,460,000	0	5,460,000	0	6,460,000
218	Community Improvements	259,238,933	212,425,966	46,812,967	8,836,192	11,336,192	8,740,583	7,300,000	3,300,000	7,300,000
220	Fire Department Buildings	51,885,229	21,585,229	30,300,000	2,800,000	20,000,000	1,000,000	3,000,000	1,000,000	2,500,000
221	Waterway Improvement Fund	191,197,115	108,217,115	82,980,000	12,980,000	22,000,000	2,000,000	22,000,000	2,000,000	22,000,000
230	Police Department Buildings	16,000,000	1,000,000	15,000,000	4,500,000	7,000,000	0	2,000,000	0	1,500,000
<b>TOTAL:</b>		<b>9,131,578,687</b>	<b>6,371,243,352</b>	<b>2,760,335,335</b>	<b>214,906,560</b>	<b>869,750,192</b>	<b>45,740,583</b>	<b>789,034,000</b>	<b>49,300,000</b>	<b>791,604,000</b>

**APPROPRIATION SUMMARY  
CAPITAL BUDGET FY 2021  
CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

<b><u>SUMMARY OF PROJECT ESTIMATES</u></b>					<b>-----FIVE YEAR CAPITAL PROGRAM-----</b>					
<b>DEPT NO.</b>	<b>TITLE</b>	<b>TOTAL ESTIMATED COST</b>	<b>PRIOR AUTHOR-IZATIONS</b>	<b>TOTAL FOR 6YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
201	Sewer System	2,626,893,399	1,822,347,163	804,546,236	85,346,236	218,400,000	26,000,000	219,400,000	35,000,000	220,400,000
203	Water System	1,882,751,142	1,261,588,142	621,163,000	35,000,000	211,525,000	0	187,319,000	0	187,319,000
204	Storm Drains	91,659,918	63,844,846	27,815,072	6,765,072	7,350,000	0	6,850,000	0	6,850,000
205	Streets and Highways	648,792,337	518,757,337	130,035,000	1,000,000	40,905,000	0	43,555,000	0	44,575,000
207	Bridges, Culverts and Grade Separations	146,229,620	95,530,620	50,699,000	2,700,000	11,349,000	0	18,875,000	0	17,775,000
208	Refuse Disposal	99,536,800	73,036,800	26,500,000	1,500,000	15,000,000	0	5,000,000	0	5,000,000
209	Community College	283,199,944	189,199,944	94,000,000	800,000	29,950,000	0	30,800,000	0	32,450,000
210	General Government Buildings	507,238,196	382,217,693	125,020,503	25,020,503	28,000,000	8,000,000	28,000,000	8,000,000	28,000,000
212	Parks, Preservation and Greenways	251,196,503	180,040,231	71,156,272	9,731,272	42,475,000	0	9,475,000	0	9,475,000
213	Schools	1,999,723,725	1,381,796,440	617,927,285	17,927,285	200,000,000	0	200,000,000	0	200,000,000
217	Land Preservation	76,035,826	59,655,826	16,380,000	0	4,460,000	0	5,460,000	0	6,460,000
218	Community Improvements	259,238,933	212,425,966	46,812,967	8,836,192	11,336,192	8,740,583	7,300,000	3,300,000	7,300,000
220	Fire Department Buildings	51,885,229	21,585,229	30,300,000	2,800,000	20,000,000	1,000,000	3,000,000	1,000,000	2,500,000
221	Waterway Improvement Fund	191,197,115	108,217,115	82,980,000	12,980,000	22,000,000	2,000,000	22,000,000	2,000,000	22,000,000
230	Police Department Buildings	16,000,000	1,000,000	15,000,000	4,500,000	7,000,000	0	2,000,000	0	1,500,000
<b>TOTAL:</b>		<b>9,131,578,687</b>	<b>6,371,243,352</b>	<b>2,760,335,335</b>	<b>214,906,560</b>	<b>869,750,192</b>	<b>45,740,583</b>	<b>789,034,000</b>	<b>49,300,000</b>	<b>791,604,000</b>

**EXHIBIT "J"**  
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**201 SEWER SYSTEM**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
201P002	NEIGHBORHOOD PETITION/ HEALTH EXT.	29,046,672	21,546,672	7,500,000	0	2,500,000	0	2,500,000	0	2,500,000
201P052	CONSTRUCTION AT HIGHWAY SITES	2,255,636	1,955,636	300,000	0	100,000	0	100,000	0	100,000
201P072	CITY/COUNTY JOINT USE FACILITIES	1,139,859,540	782,513,304	357,346,236	57,346,236	100,000,000	0	100,000,000	0	100,000,000
201P073	SPECIAL SEWER HOUSE CONNECTIONS	13,944,628	10,944,628	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
201P077	MAIN RELINING, REHAB & REPLACEMENT	969,585,780	656,685,780	312,900,000	28,000,000	31,300,000	26,000,000	95,800,000	35,000,000	96,800,000
201P090	MISCELLANEOUS SYSTEM IMPROVEMENTS	408,701,143	348,701,143	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
201P104	GUNPOWDER RELIEF SEWER	63,500,000	0	63,500,000	0	63,500,000	0	0	0	0
<b>TOTAL:</b>		<b>2,626,893,399</b>	<b>1,822,347,163</b>	<b>804,546,236</b>	<b>85,346,236</b>	<b>218,400,000</b>	<b>26,000,000</b>	<b>219,400,000</b>	<b>35,000,000</b>	<b>220,400,000</b>

**EXHIBIT "J"**  
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**203 WATER SYSTEM**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
203P002	NEIGHBORHOOD PETITIONS WATER EXT.	6,194,484	4,694,484	1,500,000	0	500,000	0	500,000	0	500,000
203P006	TOWSON FOURTH ZONE	70,489,140	52,489,140	18,000,000	0	0	0	18,000,000	0	0
203P012	PIKESVILLE FOURTH ZONE	49,543,918	42,543,918	7,000,000	0	0	0	7,000,000	0	0
203P035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	137,423,146	70,423,146	67,000,000	17,000,000	15,000,000	0	15,000,000	0	20,000,000
203P036	FIRST ZONE	162,301,432	137,301,432	25,000,000	0	0	0	0	0	25,000,000
203P050	CONSTRUCTION AT HIGHWAY SITES	61,800,888	12,800,888	49,000,000	18,000,000	8,000,000	0	8,000,000	0	15,000,000
203P067	MAIN REPLACEMENT AND REHABILITATION	292,287,582	172,287,582	120,000,000	0	30,000,000	0	40,000,000	0	50,000,000
203P068	SPECIAL WATER HOUSE CONNECTIONS	745,000	730,000	15,000	0	5,000	0	5,000	0	5,000
203P070	FIRE HYDRANTS	830,778	770,778	60,000	0	20,000	0	20,000	0	20,000
203P071	CITY/ COUNTY JOINT USED FACILITIES	951,080,774	706,045,774	245,035,000	0	101,473,000	0	76,768,000	0	66,794,000
203P080	FULLERTON FILTRATION PLANT	34,598,000	0	34,598,000	0	6,000,000	0	18,598,000	0	10,000,000
203P081	DRUID LAKE FINISHED WATER RESERVOIRS	30,428,000	21,284,000	9,144,000	0	9,144,000	0	0	0	0
203P082	ASHBURTON FINISHED WATER RESERVOIR IMPROVEMENTS	48,522,000	24,260,000	24,262,000	0	24,262,000	0	0	0	0
203P084	MONTEBELLO WATER TREATMENT PLANT I IMPROVEMENTS	14,793,000	9,862,000	4,931,000	0	4,931,000	0	0	0	0
203P085	CROMWELL PUMPING STATION REHABILITATION	21,713,000	6,095,000	15,618,000	0	12,190,000	0	3,428,000	0	0
<b>TOTAL:</b>		<b>1,882,751,142</b>	<b>1,261,588,142</b>	<b>621,163,000</b>	<b>35,000,000</b>	<b>211,525,000</b>	<b>0</b>	<b>187,319,000</b>	<b>0</b>	<b>187,319,000</b>

**EXHIBIT "J"**  
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**204 STORM DRAINS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
204P002	STORM DRAIN REPAIRS & ENHANCEMENTS	47,248,006	32,634,496	14,613,510	2,613,510	4,000,000	0	4,000,000	0	4,000,000
204P006	STORM DRAIN INLET RECONSTR. PROGRAM	12,350,000	9,350,000	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
204P007	RESILIENCE AND SUSTAINABILITY	10,030,093	2,093,531	7,936,562	3,736,562	1,400,000	0	1,400,000	0	1,400,000
204P010	STORMWATER - MS-4 REQUIREMENTS	15,665,000	14,750,000	915,000	415,000	500,000	0	0	0	0
204P329	ACQUISITION OF FLOODED HOMES	6,366,819	5,016,819	1,350,000	0	450,000	0	450,000	0	450,000
	<b>TOTAL:</b>	<b>91,659,918</b>	<b>63,844,846</b>	<b>27,815,072</b>	<b>6,765,072</b>	<b>7,350,000</b>	<b>0</b>	<b>6,850,000</b>	<b>0</b>	<b>6,850,000</b>

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**205 STREETS AND HIGHWAYS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
205P002	STREET REHABILITATION	60,019,567	52,707,567	7,312,000	0	2,044,000	0	2,134,000	0	3,134,000
205P018	TRAFFIC CALMING	11,533,771	9,133,771	2,400,000	0	800,000	0	800,000	0	800,000
205P111	STREETS & HIGHWAYS - SUBDIVISIONS	11,805,685	7,305,685	4,500,000	0	1,500,000	0	1,500,000	0	1,500,000
205P133	ROADWAY RESURFACING	379,509,610	311,281,610	68,228,000	0	22,216,000	0	22,996,000	0	23,016,000
205P179	TRANSPORTATION & ALIGNMENT STUDIES/SITE ACQUISITION	1,492,000	1,042,000	450,000	0	150,000	0	150,000	0	150,000
205P250	ALLEY RECONSTRUCTION	15,641,587	10,891,587	4,750,000	0	1,250,000	0	1,750,000	0	1,750,000
205P286	MISCELLANEOUS INTERSECTION IMPROVEMENT	24,604,260	19,209,260	5,395,000	0	945,000	0	2,225,000	0	2,225,000
205P301	CURBS, GUTTERS, AND SIDEWALKS	106,202,782	80,702,782	25,500,000	0	8,500,000	0	8,500,000	0	8,500,000
205P350	SIDEWALK RAMP/ADA UPGRADE PROGRAM	2,847,212	2,247,212	600,000	0	200,000	0	200,000	0	200,000
205P458	TRAFFIC SIGNALS	27,335,863	22,835,863	4,500,000	0	1,500,000	0	1,500,000	0	1,500,000
205P500	BIKEWAYS & PEDESTRIAN ACCESS	5,200,000	1,000,000	4,200,000	0	1,400,000	0	1,400,000	0	1,400,000
205P501	STREET LIGHTS	1,600,000	400,000	1,200,000	0	400,000	0	400,000	0	400,000
205P502	WINDSOR MILL ROAD	1,000,000	0	1,000,000	1,000,000	0	0	0	0	0
<b>TOTAL:</b>		<b>648,792,337</b>	<b>518,757,337</b>	<b>130,035,000</b>	<b>1,000,000</b>	<b>40,905,000</b>	<b>0</b>	<b>43,555,000</b>	<b>0</b>	<b>44,575,000</b>



**EXHIBIT "J"**  
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**207 BRIDGES, CULVERTS AND GRADE SEPARATIONS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
207P002	MINOR BRIDGE REPAIR	89,373,608	67,584,608	21,789,000	2,700,000	5,339,000	0	7,375,000	0	6,375,000
207P220	BRIDGE INSPECTION PROGRAM	16,700,558	12,300,558	4,400,000	0	1,600,000	0	1,400,000	0	1,400,000
207P237	BRDG 140 - PINEY GROVE RD	3,800,000	600,000	3,200,000	0	200,000	0	3,000,000	0	0
207P271	BRIDGE NO. 425 - WARREN ROAD	3,055,454	2,655,454	400,000	0	400,000	0	0	0	0
207P276	BRIDGE NO. 409 GUNPOWDER ROAD	1,600,000	1,300,000	300,000	0	300,000	0	0	0	0
207P278	BRIDGE NO. 119 PENINSULA HIGHWAY	19,280,000	7,600,000	11,680,000	0	1,680,000	0	0	0	10,000,000
207P279	BRIDGE NO. 113 LANSDOWNE BOULEVARD	2,370,000	70,000	2,300,000	0	0	0	2,300,000	0	0
207P280	BRIDGE NO. 100 HAMMONDS FERRY ROAD	5,000,000	3,170,000	1,830,000	0	1,830,000	0	0	0	0
207P281	BRIDGE NO. B-0132 ROSSVILLE BOULEVARD	5,050,000	250,000	4,800,000	0	0	0	4,800,000	0	0
<b>TOTAL:</b>		<b>146,229,620</b>	<b>95,530,620</b>	<b>50,699,000</b>	<b>2,700,000</b>	<b>11,349,000</b>	<b>0</b>	<b>18,875,000</b>	<b>0</b>	<b>17,775,000</b>

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**208 REFUSE DISPOSAL**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
208P002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	2,372,536	1,872,536	500,000	500,000	0	0	0	0	0
208P005	HERNWOOD LANDFILL	23,477,340	20,002,340	3,475,000	1,000,000	825,000	0	825,000	0	825,000
208P006	PARKTON SANITARY LANDFILL	6,903,505	4,578,505	2,325,000	0	775,000	0	775,000	0	775,000
208P010	EASTERN SANITARY LANDFILL	66,783,419	46,583,419	20,200,000	0	13,400,000	0	3,400,000	0	3,400,000
<b>TOTAL:</b>		<b>99,536,800</b>	<b>73,036,800</b>	<b>26,500,000</b>	<b>1,500,000</b>	<b>15,000,000</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>

**EXHIBIT "J"**  
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**209 COMMUNITY COLLEGE**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
209P002	STORMWATER MANAGEMENT	2,700,000	0	2,700,000	0	850,000	0	1,000,000	0	850,000
209P007	ROOF REPAIR/REPLACEMENT	13,564,500	10,264,500	3,300,000	0	1,050,000	0	1,600,000	0	650,000
209P098	ADA ALTERATIONS	3,225,000	3,150,000	75,000	0	25,000	0	25,000	0	25,000
209P100	CAPITAL MAINTENANCE & RENOVATIONS	55,921,889	43,621,889	12,300,000	800,000	3,500,000	0	3,500,000	0	4,500,000
209P102	ASBESTOS ABATEMENT	6,401,627	6,326,627	75,000	0	25,000	0	25,000	0	25,000
209P103	CATONSVILLE-RENOVATIONS/ ADDITIONS	75,509,592	45,259,592	30,250,000	0	6,000,000	0	15,250,000	0	9,000,000
209P104	ESSEX - RENOVATIONS/ ADDITIONS	87,378,554	68,178,554	19,200,000	0	8,500,000	0	700,000	0	10,000,000
209P105	DUNDALK - RENOVATIONS/ ADDITIONS	16,623,782	3,923,782	12,700,000	0	6,000,000	0	700,000	0	6,000,000
209P106	POWER PLANT MODERNIZATION - ALL	21,875,000	8,475,000	13,400,000	0	4,000,000	0	8,000,000	0	1,400,000
<b>TOTAL:</b>		<b>283,199,944</b>	<b>189,199,944</b>	<b>94,000,000</b>	<b>800,000</b>	<b>29,950,000</b>	<b>0</b>	<b>30,800,000</b>	<b>0</b>	<b>32,450,000</b>

**EXHIBIT "J"**  
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**210 GENERAL GOVERNMENT BUILDINGS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
210P018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	134,835,042	87,764,539	47,070,503	12,070,503	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
210P036	NEW BUILDINGS, REPAIR, RENOVATIONS, MINOR ADDNS	316,981,260	256,731,260	60,250,000	10,000,000	16,750,000	0	16,750,000	0	16,750,000
210P055	ADA ALTERATIONS	2,588,761	2,288,761	300,000	0	100,000	0	100,000	0	100,000
210P065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	3,528,832	2,928,832	600,000	0	200,000	0	200,000	0	200,000
210P069	REVENUE AUTHORITY PARKING GARAGE CAPITAL MAINTENANCE	14,750,000	9,750,000	5,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
210P601	LIBRARY CAPITAL MAINTENANCE & RENOVATIONS	30,104,301	22,754,301	7,350,000	1,500,000	1,950,000	0	1,950,000	0	1,950,000
210P701	SENIOR CENTER CAPITAL IMPROVEMENTS	4,450,000	0	4,450,000	1,450,000	1,000,000	0	1,000,000	0	1,000,000
	<b>TOTAL:</b>	<b>507,238,196</b>	<b>382,217,693</b>	<b>125,020,503</b>	<b>25,020,503</b>	<b>28,000,000</b>	<b>8,000,000</b>	<b>28,000,000</b>	<b>8,000,000</b>	<b>28,000,000</b>

**EXHIBIT "J"**  
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**212 PARKS, PRESERVATION AND GREENWAYS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
212P016	NEIGHBORS SPACE	1,581,455	1,131,455	450,000	0	150,000	0	150,000	0	150,000
212P301	RECREATION FACILITY RENOVATIONS	44,608,832	22,801,432	21,807,400	682,400	14,675,000	0	3,225,000	0	3,225,000
212P302	ATHLETIC FIELD CONSTRUCTION/ RENOVATION	64,674,561	53,374,561	11,300,000	0	10,100,000	0	600,000	0	600,000
212P307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	81,490,132	55,191,260	26,298,872	8,298,872	12,500,000	0	2,750,000	0	2,750,000
212P309	GREENWAYS/STREAM VALLEYS/ TRAILS DVLPMNT	7,454,192	3,554,192	3,900,000	150,000	2,500,000	0	625,000	0	625,000
212P601	PARK & RECREATION FACILITY ACQUISITION	50,192,759	43,092,759	7,100,000	600,000	2,300,000	0	2,100,000	0	2,100,000
212P755	PARK & RECREATION CENTER ACCESSIBILITY	1,194,572	894,572	300,000	0	250,000	0	25,000	0	25,000
<b>TOTAL:</b>		<b>251,196,503</b>	<b>180,040,231</b>	<b>71,156,272</b>	<b>9,731,272</b>	<b>42,475,000</b>	<b>0</b>	<b>9,475,000</b>	<b>0</b>	<b>9,475,000</b>

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**213 SCHOOLS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
213P004	FUEL TANK REPLACEMENTS	7,716,537	6,966,537	750,000	0	250,000	0	250,000	0	250,000
213P011	ADA ALTERATIONS	9,284,640	7,034,640	2,250,000	0	750,000	0	750,000	0	750,000
213P116	KITCHEN EQUIPMENT UPGRADES	15,673,388	10,134,413	5,538,975	538,975	1,500,000	0	1,500,000	0	2,000,000
213P117	TRANSPORTATION IMPROVEMENTS	21,984,607	16,984,607	5,000,000	0	1,500,000	0	1,500,000	0	2,000,000
213P141	NE AREA MIDDLE SCHOOL	92,347,000	80,272,000	12,075,000	12,075,000	0	0	0	0	0
213P200	HIGH SCHOOLS NEW, SYSTEMIC RENOV., MODS. AND ADDNS.	435,413,165	260,413,165	175,000,000	0	25,000,000	0	150,000,000	0	0
213P203	SW AREA NEW CONSTRUCTION, ADDITIONS AND RENOVATIONS	207,909,483	177,238,770	30,670,713	0	30,670,713	0	0	0	0
213P204	NW AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	99,247,287	85,295,000	13,952,287	0	13,952,287	0	0	0	0
213P207	NE AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	154,671,997	145,644,000	9,027,997	0	9,027,997	0	0	0	0
213P210	LANSDOWNE HIGH SCHOOL - REPLACEMENT	77,807,000	15,000,000	62,807,000	0	62,807,000	0	0	0	0
213P665	MAJOR MAINTENANCE	583,870,411	350,015,098	233,855,313	5,313,310	34,542,003	0	26,000,000	0	168,000,000
213P666	ALTERATIONS AND CODE UPDATES	34,724,597	28,724,597	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
213P671	ROOF REHABILITATION	202,891,001	152,891,001	50,000,000	0	15,000,000	0	15,000,000	0	20,000,000
213P672	SITE IMPROVEMENTS	56,182,612	45,182,612	11,000,000	0	3,000,000	0	3,000,000	0	5,000,000
<b>TOTAL:</b>		<b>1,999,723,725</b>	<b>1,381,796,440</b>	<b>617,927,285</b>	<b>17,927,285</b>	<b>200,000,000</b>	<b>0</b>	<b>200,000,000</b>	<b>0</b>	<b>200,000,000</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

**217 LAND PRESERVATION**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
217P001	AGRICULTURE PRESERVATION	57,205,599	41,125,599	16,080,000	0	4,360,000	0	5,360,000	0	6,360,000
217P002	RURAL LEGACY	18,830,227	18,530,227	300,000	0	100,000	0	100,000	0	100,000
	<b>TOTAL:</b>	<b>76,035,826</b>	<b>59,655,826</b>	<b>16,380,000</b>	<b>0</b>	<b>4,460,000</b>	<b>0</b>	<b>5,460,000</b>	<b>0</b>	<b>6,460,000</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

**218 COMMUNITY IMPROVEMENTS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
218P009	DUNDALK HERITAGE TRAIL & PARK	2,240,337	1,240,337	1,000,000	0	1,000,000	0	0	0	0
218P035	ECONOMIC DEVELOP FINANCING FUND	134,907,940	98,594,973	36,312,967	8,836,192	8,836,192	8,740,583	3,300,000	3,300,000	3,300,000
218P100	COUNTYWIDE IMPROVEMENTS	122,090,656	112,590,656	9,500,000	0	1,500,000	0	4,000,000	0	4,000,000
<b>TOTAL:</b>		<b>259,238,933</b>	<b>212,425,966</b>	<b>46,812,967</b>	<b>8,836,192</b>	<b>11,336,192</b>	<b>8,740,583</b>	<b>7,300,000</b>	<b>3,300,000</b>	<b>7,300,000</b>



**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

**220 FIRE DEPARTMENT BUILDINGS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
220P045	VOLUNTEER FIRE CO GRANT FUND	26,585,229	21,585,229	5,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
220P046	SPARROWS POINT FIRE STATION AND POLICE SUBSTATION	18,000,000	0	18,000,000	0	18,000,000	0	0	0	0
220P054	FIRE FACILITY CAPITAL IMPROVMENTS	7,300,000	0	7,300,000	2,800,000	1,000,000	0	2,000,000	0	1,500,000
<b>TOTAL:</b>		<b>51,885,229</b>	<b>21,585,229</b>	<b>30,300,000</b>	<b>2,800,000</b>	<b>20,000,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>2,500,000</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

**221 WATERWAY IMPROVEMENT FUND**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
221P100	WATERSHED RESTORATION	7,607,146	6,082,146	1,525,000	400,000	375,000	0	375,000	0	375,000
221P106	LOWER GUNPOWDER WATERSHED RESTORATION	5,786,011	5,186,011	600,000	0	200,000	0	200,000	0	200,000
221P110	PATAPSCO WATERSHED RESTORATION	834,582	384,582	450,000	0	150,000	0	150,000	0	150,000
221P111	GWYNNS FALLS WATERSHED RESTORATION	7,961,864	7,316,864	645,000	0	215,000	0	215,000	0	215,000
221P112	JONES FALLS WATERSHED RESTORATION	5,514,014	4,464,014	1,050,000	0	350,000	0	350,000	0	350,000
221P200	ENVIRONMENTAL MANAGEMENT	10,367,067	8,537,067	1,830,000	0	610,000	0	610,000	0	610,000
221P400	STORMWATER - RESTORATION AND RETROFIT	130,586,207	63,086,207	67,500,000	11,000,000	17,500,000	2,000,000	17,500,000	2,000,000	17,500,000
221P401	STORMWATER - PLANNING & MONITORING	9,824,416	4,824,416	5,000,000	500,000	1,500,000	0	1,500,000	0	1,500,000
221P402	STORMWATER - SUSTAINABILITY	8,671,300	4,591,300	4,080,000	1,080,000	1,000,000	0	1,000,000	0	1,000,000
221P900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,044,508	3,744,508	300,000	0	100,000	0	100,000	0	100,000
<b>TOTAL:</b>		<b>191,197,115</b>	<b>108,217,115</b>	<b>82,980,000</b>	<b>12,980,000</b>	<b>22,000,000</b>	<b>2,000,000</b>	<b>22,000,000</b>	<b>2,000,000</b>	<b>22,000,000</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

**230 POLICE DEPARTMENT BUILDINGS**

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2021	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
230P013	POLICE FACILITY CAPITAL IMPROVEMENTS	7,000,000	0	7,000,000	2,500,000	1,000,000	0	2,000,000	0	1,500,000
230P020	WILKENS PRECINCT - REPLACEMENT	9,000,000	1,000,000	8,000,000	2,000,000	6,000,000	0	0	0	0
<b>TOTAL:</b>		<b>16,000,000</b>	<b>1,000,000</b>	<b>15,000,000</b>	<b>4,500,000</b>	<b>7,000,000</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>1,500,000</b>

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**

**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>METROPOLITAN DISTRICT FUND</b>								
<b>METRO - COUNTY FUNDS</b>								
9351R - METRO CONSTRUCTION FUND	178,015,000	33,000,000	23,005,000	26,000,000	30,005,000	35,000,000	31,005,000	
9359R - REALLOCATED METRO FUND	34,027	34,027	0	0	0	0	0	
9451R - METRO BONDS	1,114,448,000	0	391,620,000	0	361,414,000	0	361,414,000	
9459R - REALLOCATED METRO BONDS	83,712,347	83,712,347	0	0	0	0	0	
9645R - METRO DEBT PREMIUM	3,599,862	3,599,862	0	0	0	0	0	
<b>TOTAL METRO - COUNTY FUNDS</b>	<b>1,379,809,236</b>	<b>120,346,236</b>	<b>414,625,000</b>	<b>26,000,000</b>	<b>391,419,000</b>	<b>35,000,000</b>	<b>392,419,000</b>	
<b>METRO - NON COUNTY FUNDS</b>								
9674R - HOWARD COUNTY	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000	
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000	
9680R - MD WATER QUALITY REV LOAN	27,000,000	0	9,000,000	0	9,000,000	0	9,000,000	
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000	
<b>TOTAL METRO - NON COUNTY FUNDS</b>	<b>45,900,000</b>	<b>0</b>	<b>15,300,000</b>	<b>0</b>	<b>15,300,000</b>	<b>0</b>	<b>15,300,000</b>	
<b>TOTAL METRO SYSTEMS</b>	<b>1,425,709,236</b>	<b>120,346,236</b>	<b>429,925,000</b>	<b>26,000,000</b>	<b>406,719,000</b>	<b>35,000,000</b>	<b>407,719,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**

**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>CPI - COUNTY FUNDS</b>								
9331R - GENERAL FUNDS	104,120,305	21,643,530	19,836,192	19,740,583	14,300,000	14,300,000	14,300,000	
9339R - REALLOCATED GENERAL FUNDS	2,500,000	2,500,000	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	1,064,750,000	0	394,990,000	0	334,880,000	0	334,880,000	
9449R - REALLOCATED G O BONDS	23,228,434	23,228,434	0	0	0	0	0	
9640R - DEBT PREMIUM	37,224,365	37,224,365	0	0	0	0	0	
9650R - STORM WATER WAIVER FEE	400,000	400,000	0	0	0	0	0	
9660R - STORM WATER FEE	2,965,072	2,965,072	0	0	0	0	0	
9670R - AGRICULTURAL PRES TAX	1,380,000	0	460,000	0	460,000	0	460,000	
9671R - LOCAL OPEN SPACE WAIVER FEE	975,000	0	325,000	0	325,000	0	325,000	
9685R - REALLOCATED LOS WAIVER	237,000	237,000	0	0	0	0	0	
9690R - REFORESTATION WAIVER FEE	580,000	580,000	0	0	0	0	0	
<b>TOTAL CPI - COUNTY FUNDS</b>	<b>1,238,360,176</b>	<b>88,778,401</b>	<b>415,611,192</b>	<b>19,740,583</b>	<b>349,965,000</b>	<b>14,300,000</b>	<b>349,965,000</b>	
<b>CPI - NON COUNTY FUNDS</b>								
9119R - FEDERAL/STATE AID	22,338,000	324,000	1,734,000	0	10,180,000	0	10,100,000	
9224R - PROGRAM OPEN SPACE	22,200,000	1,200,000	7,000,000	0	7,000,000	0	7,000,000	
9229R - STATE AID	46,628,400	2,908,400	14,230,000	0	13,920,000	0	15,570,000	
9234R - REALLOCATED OPEN SPACE	215,723	215,723	0	0	0	0	0	
9560R - DEVELOPERS RESPONSIBILITY	3,300,000	0	1,100,000	0	1,100,000	0	1,100,000	
9677R - STUDENT FEES	800,000	800,000	0	0	0	0	0	
9679R - OTHER	783,800	333,800	150,000	0	150,000	0	150,000	
<b>TOTAL CPI - NON COUNTY FUNDS</b>	<b>96,265,923</b>	<b>5,781,923</b>	<b>24,214,000</b>	<b>0</b>	<b>32,350,000</b>	<b>0</b>	<b>33,920,000</b>	
<b>CONSOLIDATED PUBLIC IMPROVEMENT FUND</b>	<b>1,334,626,099</b>	<b>94,560,324</b>	<b>439,825,192</b>	<b>19,740,583</b>	<b>382,315,000</b>	<b>14,300,000</b>	<b>383,885,000</b>	
<b>GRAND TOTAL</b>	<b>2,760,335,335</b>	<b>214,906,560</b>	<b>869,750,192</b>	<b>45,740,583</b>	<b>789,034,000</b>	<b>49,300,000</b>	<b>791,604,000</b>	

**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>METROPOLITAN DISTRICT FUND</b>								
<b>METRO - COUNTY FUNDS</b>								
9351R - METRO CONSTRUCTION FUND	178,015,000	33,000,000	23,005,000	26,000,000	30,005,000	35,000,000	31,005,000	
9359R - REALLOCATED METRO FUND	34,027	34,027	0	0	0	0	0	
9451R - METRO BONDS	1,114,448,000	0	391,620,000	0	361,414,000	0	361,414,000	
9459R - REALLOCATED METRO BONDS	83,712,347	83,712,347	0	0	0	0	0	
9645R - METRO DEBT PREMIUM	3,599,862	3,599,862	0	0	0	0	0	
<b>TOTAL METRO - COUNTY FUNDS</b>	<b>1,379,809,236</b>	<b>120,346,236</b>	<b>414,625,000</b>	<b>26,000,000</b>	<b>391,419,000</b>	<b>35,000,000</b>	<b>392,419,000</b>	
<b>METRO - NON COUNTY FUNDS</b>								
9674R - HOWARD COUNTY	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000	
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000	
9680R - MD WATER QUALITY REV LOAN	27,000,000	0	9,000,000	0	9,000,000	0	9,000,000	
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000	
<b>TOTAL METRO - NON COUNTY FUNDS</b>	<b>45,900,000</b>	<b>0</b>	<b>15,300,000</b>	<b>0</b>	<b>15,300,000</b>	<b>0</b>	<b>15,300,000</b>	
<b>TOTAL METRO SYSTEMS</b>	<b>1,425,709,236</b>	<b>120,346,236</b>	<b>429,925,000</b>	<b>26,000,000</b>	<b>406,719,000</b>	<b>35,000,000</b>	<b>407,719,000</b>	

**SOURCE OF FUNDING SUMMARY**

**CAPITAL BUDGET FY 2021**

**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>CPI - COUNTY FUNDS</b>								
9331R - GENERAL FUNDS	104,120,305	21,643,530	19,836,192	19,740,583	14,300,000	14,300,000	14,300,000	
9339R - REALLOCATED GENERAL FUNDS	2,500,000	2,500,000	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	1,064,750,000	0	394,990,000	0	334,880,000	0	334,880,000	
9449R - REALLOCATED G O BONDS	23,228,434	23,228,434	0	0	0	0	0	
9640R - DEBT PREMIUM	37,224,365	37,224,365	0	0	0	0	0	
9650R - STORM WATER WAIVER FEE	400,000	400,000	0	0	0	0	0	
9660R - STORM WATER FEE	2,965,072	2,965,072	0	0	0	0	0	
9670R - AGRICULTURAL PRES TAX	1,380,000	0	460,000	0	460,000	0	460,000	
9671R - LOCAL OPEN SPACE WAIVER FEE	975,000	0	325,000	0	325,000	0	325,000	
9685R - REALLOCATED LOS WAIVER	237,000	237,000	0	0	0	0	0	
9690R - REFORESTATION WAIVER FEE	580,000	580,000	0	0	0	0	0	
<b>TOTAL CPI - COUNTY FUNDS</b>	<b>1,238,360,176</b>	<b>88,778,401</b>	<b>415,611,192</b>	<b>19,740,583</b>	<b>349,965,000</b>	<b>14,300,000</b>	<b>349,965,000</b>	
<b>CPI - NON COUNTY FUNDS</b>								
9119R - FEDERAL/STATE AID	22,338,000	324,000	1,734,000	0	10,180,000	0	10,100,000	
9224R - PROGRAM OPEN SPACE	22,200,000	1,200,000	7,000,000	0	7,000,000	0	7,000,000	
9229R - STATE AID	46,628,400	2,908,400	14,230,000	0	13,920,000	0	15,570,000	
9234R - REALLOCATED OPEN SPACE	215,723	215,723	0	0	0	0	0	
9560R - DEVELOPERS RESPONSIBILITY	3,300,000	0	1,100,000	0	1,100,000	0	1,100,000	
9677R - STUDENT FEES	800,000	800,000	0	0	0	0	0	
9679R - OTHER	783,800	333,800	150,000	0	150,000	0	150,000	
<b>TOTAL CPI - NON COUNTY FUNDS</b>	<b>96,265,923</b>	<b>5,781,923</b>	<b>24,214,000</b>	<b>0</b>	<b>32,350,000</b>	<b>0</b>	<b>33,920,000</b>	
<b>CONSOLIDATED PUBLIC IMPROVEMENT FUND</b>	<b>1,334,626,099</b>	<b>94,560,324</b>	<b>439,825,192</b>	<b>19,740,583</b>	<b>382,315,000</b>	<b>14,300,000</b>	<b>383,885,000</b>	
<b>GRAND TOTAL</b>	<b>2,760,335,335</b>	<b>214,906,560</b>	<b>869,750,192</b>	<b>45,740,583</b>	<b>789,034,000</b>	<b>49,300,000</b>	<b>791,604,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>201 - SEWER SYSTEM</b>								
9351R - METRO CONSTRUCTION FUND	178,000,000	33,000,000	23,000,000	26,000,000	30,000,000	35,000,000	31,000,000	
9359R - REALLOCATED METRO FUND	34,027	34,027	0	0	0	0	0	
9451R - METRO BONDS	546,300,000	0	186,100,000	0	180,100,000	0	180,100,000	
9459R - REALLOCATED METRO BONDS	48,712,347	48,712,347	0	0	0	0	0	
9645R - METRO DEBT PREMIUM	3,599,862	3,599,862	0	0	0	0	0	
9674R - HOWARD COUNTY	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000	
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000	
9680R - MD WATER QUALITY REV LOAN	9,000,000	0	3,000,000	0	3,000,000	0	3,000,000	
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000	
<b>TOTAL 201 - SEWER SYSTEM</b>	<b>804,546,236</b>	<b>85,346,236</b>	<b>218,400,000</b>	<b>26,000,000</b>	<b>219,400,000</b>	<b>35,000,000</b>	<b>220,400,000</b>	



**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>				
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
<b>203 - WATER SYSTEM</b>							
9351R - METRO CONSTRUCTION FUND	15,000	0	5,000	0	5,000	0	5,000
9451R - METRO BONDS	568,148,000	0	205,520,000	0	181,314,000	0	181,314,000
9459R - REALLOCATED METRO BONDS	35,000,000	35,000,000	0	0	0	0	0
9680R - MD WATER QUALITY REV LOAN	18,000,000	0	6,000,000	0	6,000,000	0	6,000,000
<b>TOTAL 203 - WATER SYSTEM</b>	<b>621,163,000</b>	<b>35,000,000</b>	<b>211,525,000</b>	<b>0</b>	<b>187,319,000</b>	<b>0</b>	<b>187,319,000</b>

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>204 - STORM DRAINS</b>								
9441R - CURRENT/FUTURE G O BONDS	21,050,000	0	7,350,000	0	6,850,000	0	6,850,000	
9640R - DEBT PREMIUM	3,800,000	3,800,000	0	0	0	0	0	
9660R - STORM WATER FEE	2,965,072	2,965,072	0	0	0	0	0	
<b>TOTAL 204 - STORM DRAINS</b>	<b>27,815,072</b>	<b>6,765,072</b>	<b>7,350,000</b>	<b>0</b>	<b>6,850,000</b>	<b>0</b>	<b>6,850,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>205 - STREETS AND HIGHWAYS</b>								
9229R - STATE AID	1,500,000	0	500,000	0	500,000	0	500,000	
9441R - CURRENT/FUTURE G O BONDS	124,235,000	0	39,305,000	0	41,955,000	0	42,975,000	
9449R - REALLOCATED G O BONDS	1,000,000	1,000,000	0	0	0	0	0	
9560R - DEVELOPERS RESPONSIBILITY	3,300,000	0	1,100,000	0	1,100,000	0	1,100,000	
<b>TOTAL 205 - STREETS AND HIGHWAYS</b>	<b>130,035,000</b>	<b>1,000,000</b>	<b>40,905,000</b>	<b>0</b>	<b>43,555,000</b>	<b>0</b>	<b>44,575,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>207 - BRIDGES, CULVERTS AND GRADE SEPARATIONS</b>								
9119R - FEDERAL/STATE AID	22,014,000	0	1,734,000	0	10,180,000	0	10,100,000	
9229R - STATE AID	3,520,000	0	1,280,000	0	1,120,000	0	1,120,000	
9441R - CURRENT/FUTURE G O BONDS	22,465,000	0	8,335,000	0	7,575,000	0	6,555,000	
9449R - REALLOCATED G O BONDS	2,700,000	2,700,000	0	0	0	0	0	
<b>TOTAL 207 - BRIDGES, CULVERTS AND GRADE SEPARATIONS</b>	<b>50,699,000</b>	<b>2,700,000</b>	<b>11,349,000</b>	<b>0</b>	<b>18,875,000</b>	<b>0</b>	<b>17,775,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>208 - REFUSE DISPOSAL</b>								
9441R - CURRENT/FUTURE G O BONDS	25,000,000	0	15,000,000	0	5,000,000	0	5,000,000	
9449R - REALLOCATED G O BONDS	1,500,000	1,500,000	0	0	0	0	0	
<b>TOTAL 208 - REFUSE DISPOSAL</b>	<b>26,500,000</b>	<b>1,500,000</b>	<b>15,000,000</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>209 - COMMUNITY COLLEGE</b>								
9229R - STATE AID	38,700,000	0	12,450,000	0	12,300,000	0	13,950,000	
9441R - CURRENT/FUTURE G O BONDS	54,500,000	0	17,500,000	0	18,500,000	0	18,500,000	
9677R - STUDENT FEES	800,000	800,000	0	0	0	0	0	
<b>TOTAL 209 - COMMUNITY COLLEGE</b>	<b>94,000,000</b>	<b>800,000</b>	<b>29,950,000</b>	<b>0</b>	<b>30,800,000</b>	<b>0</b>	<b>32,450,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>210 - GENERAL GOVERNMENT BUILDINGS</b>								
9331R - GENERAL FUNDS	49,236,703	9,236,703	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	
9339R - REALLOCATED GENERAL FUNDS	2,500,000	2,500,000	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000	
9640R - DEBT PREMIUM	12,950,000	12,950,000	0	0	0	0	0	
9679R - OTHER	333,800	333,800	0	0	0	0	0	
<b>TOTAL 210 - GENERAL GOVERNMENT BUILDINGS</b>	<b>125,020,503</b>	<b>25,020,503</b>	<b>28,000,000</b>	<b>8,000,000</b>	<b>28,000,000</b>	<b>8,000,000</b>	<b>28,000,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>212 - PARKS, PRESERVATION AND GREENWAYS</b>								
9119R - FEDERAL/STATE AID	324,000	324,000	0	0	0	0	0	
9224R - PROGRAM OPEN SPACE	22,200,000	1,200,000	7,000,000	0	7,000,000	0	7,000,000	
9229R - STATE AID	908,400	908,400	0	0	0	0	0	
9234R - REALLOCATED OPEN SPACE	215,723	215,723	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	39,000,000	0	35,000,000	0	2,000,000	0	2,000,000	
9449R - REALLOCATED G O BONDS	101,149	101,149	0	0	0	0	0	
9640R - DEBT PREMIUM	6,745,000	6,745,000	0	0	0	0	0	
9671R - LOCAL OPEN SPACE WAIVER FEE	975,000	0	325,000	0	325,000	0	325,000	
9679R - OTHER	450,000	0	150,000	0	150,000	0	150,000	
9685R - REALLOCATED LOS WAIVER	237,000	237,000	0	0	0	0	0	
<b>TOTAL 212 - PARKS, PRESERVATION AND GREENWAYS</b>	<b>71,156,272</b>	<b>9,731,272</b>	<b>42,475,000</b>	<b>0</b>	<b>9,475,000</b>	<b>0</b>	<b>9,475,000</b>	



**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>213 - SCHOOLS</b>								
9441R - CURRENT/FUTURE G O BONDS	600,000,000	0	200,000,000	0	200,000,000	0	200,000,000	
9449R - REALLOCATED G O BONDS	17,927,285	17,927,285	0	0	0	0	0	
<b>TOTAL 213 - SCHOOLS</b>	<b>617,927,285</b>	<b>17,927,285</b>	<b>200,000,000</b>	<b>0</b>	<b>200,000,000</b>	<b>0</b>	<b>200,000,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>217 - LAND PRESERVATION</b>								
9441R - CURRENT/FUTURE G O BONDS	15,000,000	0	4,000,000	0	5,000,000	0	6,000,000	
9670R - AGRICULTURAL PRES TAX	1,380,000	0	460,000	0	460,000	0	460,000	
<b>TOTAL 217 - LAND PRESERVATION</b>	<b>16,380,000</b>	<b>0</b>	<b>4,460,000</b>	<b>0</b>	<b>5,460,000</b>	<b>0</b>	<b>6,460,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>218 - COMMUNITY IMPROVEMENTS</b>								
9331R - GENERAL FUNDS	36,312,967	8,836,192	8,836,192	8,740,583	3,300,000	3,300,000	3,300,000	
9441R - CURRENT/FUTURE G O BONDS	10,500,000	0	2,500,000	0	4,000,000	0	4,000,000	
<b>TOTAL 218 - COMMUNITY IMPROVEMENTS</b>	<b>46,812,967</b>	<b>8,836,192</b>	<b>11,336,192</b>	<b>8,740,583</b>	<b>7,300,000</b>	<b>3,300,000</b>	<b>7,300,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>				
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
<b>220 - FIRE DEPARTMENT BUILDINGS</b>							
9331R - GENERAL FUNDS	5,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
9441R - CURRENT/FUTURE G O BONDS	22,500,000	0	19,000,000	0	2,000,000	0	1,500,000
9640R - DEBT PREMIUM	2,800,000	2,800,000	0	0	0	0	0
<b>TOTAL 220 - FIRE DEPARTMENT BUILDINGS</b>	<b>30,300,000</b>	<b>2,800,000</b>	<b>20,000,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>2,500,000</b>

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>					
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	
<b>221 - WATERWAY IMPROVEMENT FUND</b>								
9331R - GENERAL FUNDS	13,570,635	3,570,635	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
9441R - CURRENT/FUTURE G O BONDS	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000	
9640R - DEBT PREMIUM	8,429,365	8,429,365	0	0	0	0	0	
9650R - STORM WATER WAIVER FEE	400,000	400,000	0	0	0	0	0	
9690R - REFORESTATION WAIVER FEE	580,000	580,000	0	0	0	0	0	
<b>TOTAL 221 - WATERWAY IMPROVEMENT FUND</b>	<b>82,980,000</b>	<b>12,980,000</b>	<b>22,000,000</b>	<b>2,000,000</b>	<b>22,000,000</b>	<b>2,000,000</b>	<b>22,000,000</b>	

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**  
**CAPITAL BUDGET FY 2021**  
**CAPITAL IMPROVEMENT PROGRAM FY 2022 - FY 2026**

	<b>TOTAL FOR 6 YR PROGRAM</b>	<b>BUDGET YEAR 2021</b>	<b>FIVE YEAR CAPITAL IMPROVEMENT PROGRAM</b>				
			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
<b>230 - POLICE DEPARTMENT BUILDINGS</b>							
9229R - STATE AID	2,000,000	2,000,000	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	10,500,000	0	7,000,000	0	2,000,000	0	1,500,000
9640R - DEBT PREMIUM	2,500,000	2,500,000	0	0	0	0	0
<b>TOTAL 230 - POLICE DEPARTMENT BUILDINGS</b>	<b>15,000,000</b>	<b>4,500,000</b>	<b>7,000,000</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>1,500,000</b>

## APPENDIX A

### Owings Mills Town Center Development

(For Information Purposes Only)

The Owings Mills Town Center Development District, established in November 2010 (South Parcel) and then expanded in December 2013 (North Parcel), is the first and only special taxing district ever created in Baltimore County. The property, which is within one-half mile of the Owings Mills subway station, can be designated a “transit-oriented development” pursuant to the 2009 Maryland Mass Transit Act. As such, it can qualify for “tax increment financing” through the “Special Tax District” Act. The Maryland Mass Transit Administration (MTA) continues to own the property, but it is now taxable due to the MTA’s long-term lease with the project developer. FY 2016 was the first year in which tax increment financing was needed to pay the debt on bonds issued by the Maryland Economic Development Corporation (MEDCO) on behalf of the project.

Baltimore County has created a special tax increment fund into which property taxes on real property in the development district will be paid and the County is authorized to pledge amounts in that fund to secure one or more series of bonds issued by MEDCO in an aggregate principal amount not to exceed \$135 million. The rising assessments and tax dollars tied to new development in the District will provide funding to pay the debt service. If the additional money generated by the higher assessments is not sufficient to cover the debt service, then the County is authorized to levy a Special Tax A on the taxable properties in the district according to the property class (hotel, office, residential or retail). In addition, new improvements such as public infrastructure, parking garages, and repairs will be needed. Therefore, the County is also authorized to levy a Special Tax B to cover the Operating & Maintenance costs of the District. The rates for Special Tax B also will vary based on the property class of the developed property or undeveloped property.

There are maximums for the Tax A and Tax B rates. The annual debt service is scheduled to increase by two percent each year. As a result, the Maximum Special Tax A must also increase by two percent each year. The Maximum Special Tax B can increase by the increase in the Consumer Price Index. The tax revenues collected from the District will continue to be dedicated to this purpose until the earlier of 40 years or until the bonds are repaid. After that time, Special Taxes A & B will end and the County will receive the taxes generated by the higher assessments.

The following charts provide the FY2021 revenues and expenditures for the District. Chart 1 shows the Assessed Values in the District, which is divided into 13 parcels, while Chart 2 shows the Tax Increment Revenues for the District (\$685,573). The top of Chart 3 provides the FY2021 budget for the District’s Debt Service and the bottom shows the \$1,088,000 that must be generated by Tax A (Budget \$1,907,018 – Total Revenues \$819,018= \$1,088,000 additional revenues needed). Chart 4 presents the Operating & Maintenance costs for FY 2017 through 2021, plus the sources of revenue for Tax B.



## Owings Mills Town Center Special Taxing District

**Chart 1 - Assessed Values  
Fiscal Year 2020-2021**

Tax Parcel No.	Classification	Taxing Status	Property Land Acres	Use/ class	7/1/2020 Assessed Value	Taxable Portion	County Tax Rate (Per \$100 AV)	FY20-21 County Tax
<u>South Parcel</u>								
8976	Undeveloped	Exempt	14.45	Commercial & Residential	\$5,068,800	\$0	\$1.10	\$0
8977	Developed	Exempt	2.63	Parking	\$33,966,800	\$0	\$1.10	\$0
8978	Developed	Exempt	1.96	Parking	\$30,802,600	\$0	\$1.10	\$0
8979	Developed	Exempt	0.59	College & Library	\$18,201,433	\$0	\$1.10	\$0
8980	Undeveloped	Exempt	3.57	Roadways	\$1,782,500	\$0	\$1.10	\$0
9377	Developed	Taxable	1.63	Commercial	\$20,659,600	\$20,659,600	\$1.10	\$227,256
9378	Developed	Taxable	1.18	Commercial & Residential	\$20,832,567	\$20,832,567	\$1.10	\$229,158
9379	Developed	Taxable	1	Commercial & Residential	\$20,832,633	\$20,832,633	\$1.10	\$229,159
9380	Undeveloped	Exempt	0.73	Commercial	\$219,300	\$0	\$1.10	\$0
13876	Undeveloped	Exempt	1.61	Commercial	\$604,600	\$0	\$1.10	\$0
14852	Undeveloped	Exempt	2.53	Commercial	\$948,300	\$0	\$1.10	\$0
14853	Undeveloped	Exempt	1.08	Commercial	\$539,200	\$0	\$1.10	\$0
				Co. Discount			1.0%	-\$6,856
Total South Parcel			32.96		\$154,458,333	\$62,324,800		\$678,717
<u>North Parcel</u>								
0508	Undeveloped	Taxable	12.93	Commercial & Residential	\$3,439,333	\$0	\$1.10	\$0
Total South & North Parcel			45.89		\$157,897,666	\$62,324,800	\$1.10	\$678,717



**Chart 2 - Tax Increment Revenues**  
**Fiscal Year 2020 - 2021**

	South Parcel	North Parcel	Total
Base year assessed value (January 1, 2011)	\$0	\$0	\$0
Phased-in FY 2020 - 2021 Assessed Value	\$154,458,333	\$3,439,333	\$157,897,666
<i>Less exempt property assessed value</i>	-\$92,133,533	-\$3,439,333	-\$95,572,866
Incremental assessed value	\$62,324,800	\$0	\$62,324,800
Estimated County property tax rate FY20 - 21 (per \$100 of Assessed Value)	\$1.10	\$1.10	\$1.10
Estimated tax increment revenues FY20-21	\$685,573	\$0	\$685,573

**Chart 3 - Special Tax A Requirement**  
**Fiscal Year 2020-2021**

	Total
Debt Service	
Interest	\$1,373,194
Principal	\$400,000
Administrative Expense	\$80,495
Contingency	\$53,329
Total Expenses	\$1,907,018
Estimated Tax Increment Revenues	
South Parcel	-\$678,717
North Parcel	\$0
Total Tax increment revenues	-\$678,717
Interest Income	-\$2,729
Use of Prior Year Surplus	-\$137,572
Total Revenues/ Resources	-\$819,018
Special Tax A Requirement	\$1,088,000

## Chart 4 - Tax B Expense & Revenues

### Fiscal Year 2017 - 2021

	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Operating &amp; Maintenance Costs:</b>					
Insurance Expense	\$24,721	\$24,524	\$29,147	\$41,871	\$45,321
Payroll Expense	\$36,294	\$30,309	\$25,061	\$24,428	\$33,209
General & Administrative	\$53,108	\$91,013	\$87,706	\$79,389	\$77,785
Utilities	\$27,294	\$59,068	\$57,339	\$54,030	\$55,184
Repairs & Maintenance	\$106,664	\$107,676	\$79,659	\$81,053	\$81,293
Personal Property Tax	\$300	\$300	\$300	\$300	\$378
Total O & M Costs	\$248,382	\$312,890	\$279,212	\$281,072	\$293,170
Capital Reserve 15%	\$37,257	\$46,934	\$41,882	\$42,161	\$43,976
Contingency	\$6,475	\$6,258	\$5,584	\$5,621	\$5,823
Less Prior Year Surplus/ Deficit	-\$227,114	\$23,488	-\$53,325	-\$1,053	\$0
Special Tax B Requirement	\$65,000	\$389,570	\$273,353	\$327,801	\$343,009

## SPECIAL DISTRICT TERMS

**What does the term transit-oriented development mean?** The term “transit-oriented development” or “TOD” generally refers to real estate development within walking distance of a transit station that is designed to increase transit ridership and reduce reliance on automobiles. To achieve these goals, TODs tend to be dense developments that include a mix of commercial, retail and housing uses assembled in a way that is pedestrian and bike friendly. By bringing mixed-uses together around transit stations, TOD enables citizens to live, work and play within an easy walk to transit. In sum, the development is “oriented” toward the transit station and transit ridership.

**What is tax increment financing (TIF)?** Tax Increment Financing is generally used as an economic development tool to finance improvements needed for a project to move forward. A TIF is a bond that is used to fund public improvements (e.g. roads, garages, parks) and that is repaid or paid out of the increased local real estate tax revenues (the “tax increment”) generated by the creation of a project. For example, a State-owned parking lot generates zero real estate taxes for a local government. However, if ownership of the parking lot is transferred from the State to a developer through a sale or long-term lease of the property, then the property becomes taxable and generates a new stream of tax revenues (the “tax increment”).

A TIF bond allows the local government to finance construction of the needed public infrastructure up front while using the new tax increment in the future to pay back the bond debt. It is a flexible tool that is beneficial to local governments because it is not credited toward the local government’s direct debt cap and it is not guaranteed by the local government. Therefore, a TIF does not directly affect the localities ability to borrow money for other projects and a default of a TIF bond does not require the government to pay back the debt. The investor in a TIF bond bears the risk. Finally, TIFs are only used when a project would not proceed without it (this is called the “but for” test). Because TIFs are funded with a tax increment that would not have existed “but for” the TIF and the resulting project, they do not divert existing or even potential tax revenue from the locality’s general fund.

**What is a Special Taxing District?** A special taxing district is an area defined by the local government where a new tax is assessed to businesses and perhaps other properties and the revenue generated by the new tax is dedicated to a particular use within the district. Special taxing districts can be used in several ways: (1) to fund directly capital construction of public infrastructure at a TOD; (2) to provide revenue or security for the repayment of a bond; and/or (3) fund operating and maintenance costs such as management contract costs, utilities, cleaning, snow removal, and security services within the defined district.

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
030	Department of Health	Number of individuals receiving naloxone training	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of naloxone kits distributed	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of decline in overdose deaths	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of encounters with syringe services participants	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of syringe services participants referred to substance use treatment	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Percentage of syringe services participants linked to substance use treatment	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of reach calls received	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of engagements with individuals with SUD	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of referrals made to treatment/services	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of individuals served in recovery housing	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of bed nights utilized in recovery housing	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of overdose deaths	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of inmate patients screened with substance use disorder	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of inmate patients receiving Medicated Assisted Treatment (MAT) services	Goal 1: Vibrant Communities	Addiction (Opioids)
030	Department of Health	Number of overdose fatality rates within one year of release	Goal 1: Vibrant Communities	Addiction (Opioids)
015	Police Department	Number of cases by Vice/Narcotics	Goal 1: Vibrant Communities	Addiction (Opioids)
015	Police Department	Number of cases cleared	Goal 1: Vibrant Communities	Addiction (Opioids)
015	Police Department	Percentage of cases cleared	Goal 1: Vibrant Communities	Addiction (Opioids)
008	Department of Corrections	Number of visitors accommodated	Goal 1: Vibrant Communities	Community
008	Department of Corrections	Number of inmates completing detox program	Goal 1: Vibrant Communities	Community
008	Department of Corrections	Number of inmates provided mental health services	Goal 1: Vibrant Communities	Community
052	Economic & Workforce Development	Number of individuals served at all locations	Goal 1: Vibrant Communities	Community
052	Economic & Workforce Development	Number served in pilots with Special Grant funds	Goal 1: Vibrant Communities	Community
017	Permits, Approvals and Inspections	Number of community rat treatments	Goal 1: Vibrant Communities	Community
015	Police Department	Number of presentations/activities	Goal 1: Vibrant Communities	Community
025	Property Management	Number of renovation projects	Goal 1: Vibrant Communities	Community
025	Property Management	Number of replacement projects	Goal 1: Vibrant Communities	Community
025	Property Management	Number of new construction projects	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of playground tasks completed	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of natural/artificial turf tasks completed	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of ball diamond tasks completed	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of mowing tasks completed	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of work requiring follow-ups	Goal 1: Vibrant Communities	Community
025	Property Management	Percentage of work completed on-time	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of volunteer registrants credentialed	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of overall programs facilitated	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of nature programs facilitated	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of registrants for TR programs	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of overall registrants	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of pavilion reservations	Goal 1: Vibrant Communities	Community
039	Recreation & Parks	Number of special events	Goal 1: Vibrant Communities	Community
038	University of MD Extension	Number of general public outreach efforts	Goal 1: Vibrant Communities	Community
038	University of MD Extension	Number of volunteer hours under the Master Gardener Program	Goal 1: Vibrant Communities	Community
012	Department of Planning	Percentage of commercial revitalization action grants funds awarded versus budget	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Amount of tax credits awarded in commercial revitalization districts	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Percentage of residential permits inside URDL versus outside	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Number of architect-on-call hours utilized	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Amount of State funds awarded in sustainable community designations	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Number of plans reviewed	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Number of permits reviewed	Goal 1: Vibrant Communities	Economic Development
012	Department of Planning	Amount of county historic tax credits awarded	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Total value of outstanding loans to county/regional businesses	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of outstanding county/Regional loans	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	New loans executed in fiscal year	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	New loan inquiries and applications serviced in fiscal year	Goal 1: Vibrant Communities	Economic Development

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
052	Economic & Workforce Development	Number of businesses receiving concierge services	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of events to increase visibility, awareness, and promotion of Baltimore county	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of talent services provided to businesses	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of client meetings providing business counseling services	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of small business workshops & outreach events	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of small business resource workshop clients	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of partners in Tourism activities such as restaurant week and Arts & Enter	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of grants awarded to Tourism and Cultural Arts organizations	Goal 1: Vibrant Communities	Economic Development
052	Economic & Workforce Development	Number of grants awarded to Baltimore county Tourism and Cultural Arts related o	Goal 1: Vibrant Communities	Economic Development
039	Recreation & Parks	Amount of outside (non-Capital/county) grant funding secured	Goal 1: Vibrant Communities	Economic Development
013	Office of Human Resources	Number of county employees	Goal 1: Vibrant Communities	Equity
013	Office of Human Resources	Number of county merit employees	Goal 1: Vibrant Communities	Equity
013	Office of Human Resources	Number of county non-merit employees	Goal 1: Vibrant Communities	Equity
013	Office of Human Resources	Number of county seasonal employees	Goal 1: Vibrant Communities	Equity
013	Office of Human Resources	Number of county temporary employees	Goal 1: Vibrant Communities	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Black Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Black Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Black DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: White Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: White Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: White DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Asian Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Asian Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Asian DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: NHM	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: NHF	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: NH DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Hispanic Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Hispanic Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Hispanic DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: American Indian Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: American Indian Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: American Indian DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: 2 + Races Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: 2 + Races Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: 2 + Races DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Unknown Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Unknown Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants – Total Applications Received: Unknown DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Blac	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Blac	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Blac	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Wh	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Wh	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Wh	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Asia	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Asia	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Asia	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): NH	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): NH	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): NH	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): H	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): H	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): H	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Am	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Am	Goal 3: Equitable Decision-Making	Equity

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Am	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): 2 +	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): 2 +	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): 2 +	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Unk	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Unk	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Eligibility List (Applicants meeting Min. Qualifications): Unk	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Black Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Black Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Black DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): White Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): White Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): White DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Asian Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Asian Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Asian DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): NHM	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): NHF	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): NH DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Hispanic Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Hispanic Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Hispanic DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): American Indian Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): American Indian Fema	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants):	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): 2 + Races Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): 2 + Races Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): 2 + Races DCL	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Unknown Male	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Unknown Female	Goal 3: Equitable Decision-Making	Equity
013	Office of Human Resources	Diversity of Applicants - Certified List (Preferred Applicants): Unknown DCL	Goal 3: Equitable Decision-Making	Equity
034	Department of Aging	Number of client cases managed by COS and HCBS	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Average daily weekday attendance for Senior Centers	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of individuals attending Senior Centers	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of volunteers	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of volunteer hours	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of Home Team clients	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of grandparent caregivers served	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of meals served: Congregate Meals	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of meals served: Home-Delivered Meal	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of individuals registered in meal programs (Eating Together)	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of individuals registered in meal programs (Home-Delivered Meals)	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of Ombudsman cases opened	Goal 1: Vibrant Communities	Golden Age
034	Department of Aging	Number of Ombudsman cases closed	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Number of patient visits	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Number of assessments completed	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Percentage of assessments within the required timeframe	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Number of visits for home safety intervention	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Number of at risk case management individuals engaged in intervention	Goal 1: Vibrant Communities	Golden Age
030	Department of Health	Percentage of at risk case management individuals engaged in intervention	Goal 1: Vibrant Communities	Golden Age
031	Department of Social Services	Clients in need of In-Home Care	Goal 1: Vibrant Communities	Golden Age
055	Local Management Board	Percentage of families satisfied with Navigator's I.D. of services	Goal 1: Vibrant Communities	Government Accountability
055	Local Management Board	Percentage of families who report receiving needed services/support	Goal 1: Vibrant Communities	Government Accountability
039	Recreation & Parks	Number of Recreation and Parks maintenance authorizations processed	Goal 1: Vibrant Communities	Government Accountability
030	Department of Health	Number of face to face contacts with unaccompanied homeless youth in the comm	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Percentage of unaccompanied homeless youth whose immediate basic need was n	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Percentage of unaccompanied homeless youth engaged in the community that req	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of active vouchers	Goal 1: Vibrant Communities	Homelessness

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
030	Department of Health	Number of inactive vouchers	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of new voucher participants	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of vouchers Interim changes processed	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of annual inspections completed	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of new move-in inspections completed	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of abated units	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of complaint inspections completed	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of terminations for non compliance	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of referrals to providers/community resources	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of hearing conducted	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Percentage of shelter residents seen by the nurse	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Number of new landlords	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Average monthly housing assistance payment expense	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Monthly amount paid in housing assistance Payments	Goal 1: Vibrant Communities	Homelessness
030	Department of Health	Percentage of voucher utilization	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Homeless children provided quality child care	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Number of homeless persons assisted	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Number of homeless persons served in shelters	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Number of persons receiving homeless prevention assistance	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Number of affordable housing units rehabbed	Goal 1: Vibrant Communities	Homelessness
012	Department of Planning	Number of affordable housing units created	Goal 1: Vibrant Communities	Homelessness
055	Local Management Board	Number of families to be served in Healthy families program	Goal 1: Vibrant Communities	Homelessness
057	Office of Housing	Number of subsidies/families	Goal 1: Vibrant Communities	Homelessness
057	Office of Housing	Number of participating private Landlords	Goal 1: Vibrant Communities	Homelessness
057	Office of Housing	Average monthly Housing Assistance payments (dollars)	Goal 1: Vibrant Communities	Homelessness
008	Department of Corrections	Number of controlled dangerous substances (CDS) interdictions	Goal 1: Vibrant Communities	Safety
008	Department of Corrections	Number of housing unit searches due to probable cause/reasonable suspicion of co	Goal 1: Vibrant Communities	Safety
008	Department of Corrections	Number of inmates supervised in the community	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of family planning/sexually transmitted infection (STI) visits	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of clients with positive sexually transmitted infection (STI)	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage of clients tested who were treated	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of referrals	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of disease reports received	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of disease interventions	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of mandated swimming pool and spa inspections	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of mandated swimming pool and spa inspections conducted	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage completed for mandated swimming pool/spa inspections	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of mandated food service inspections	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of food service inspections performed	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percent of tested HIV clients knowing their HIV status	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of people who reported being bitten	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of people who were referred for rabies post exposure vaccine	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage of people successfully completing treatment	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of animals entering Animal Services shelter	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of animals live leaving Animal Services shelter	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage of live releases	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage completed for food service inspections performed	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of mandated environmental inspections	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of mandated environmental inspections performed	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage completed for mandated environmental inspections	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of encounters for individuals requesting Medicaid	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of individuals receiving a Medicaid determination	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of HIV tests performed	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of HIV test results given	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of visits completed for HCBS MA Programs	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of timely assessments completed	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage of assessments completed timely	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of Public Health Nurse (PHN) caseload	Goal 1: Vibrant Communities	Safety



**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
030	Department of Health	Number of DOT visits by Public Health Nurses (PHN)	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of patients who finished treatment on schedule during the fiscal year	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of referrals received for latent tuberculosis evaluation	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of patients evaluated	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of patients recommended for treatment	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of patients started on treatment	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of disease reports received	Goal 1: Vibrant Communities	Safety
030	Department of Health	Number of disease interventions	Goal 1: Vibrant Communities	Safety
030	Department of Health	Percentage of disease reports that require intervention	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of State mandated job placements	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of clients assisted with Eviction Prevention	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of clients receiving Utility Assistance	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of clients Receiving In-Home Care	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of clients maintained in-home	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Requests for Emergency Homeless services	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of clients referred to a shelter	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Length of stay in care outside home	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of reported cases of suspected abuse or neglect	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of Child Protective Service (CPS) investigations completed on-time	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Average monthly in-home caseload	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of clients served In-Home	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of referrals served	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of victims referred	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of victims receiving court accompaniment	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percent of victims requesting accompaniment	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of parents with children in Parent and Child Together	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of parents who raised literacy level	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of children meeting developmental milestones	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of applications received and certified	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Total benefit amount certified	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of households assisted/certified	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Incarcerated fathers enrolled in WF group services	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Number of fathers obtaining full-time employment	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Percentage of fathers meeting child support obligations	Goal 1: Vibrant Communities	Safety
031	Department of Social Services	Total dollar amount for child support collected	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Percentage of families accessing resources promoting child development	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Percentage of children developing on target	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Number of formal counseling cases served	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Percentage of families engaged through full course of treatment	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Percentage of counseling cases Showing Improved Functioning	Goal 1: Vibrant Communities	Safety
055	Local Management Board	Number of families served	Goal 1: Vibrant Communities	Safety
017	Permits, Approvals and Inspections	Number of gun licenses processed	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of accidents in the county	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of fatalities	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of injuries	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of property damage	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of traffic stops in the county	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of calls for Mobile Crisis Team	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of calls diverted	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of school crossing sites needing coverage	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of traffic guards	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of crossing sites covered by Police yearly	Goal 1: Vibrant Communities	Safety
015	Police Department	Percentage of traffic guard coverage	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of auto theft recoveries	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of guns seized	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of guns relinquished	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of gun arrests	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of subpoenas and summons	Goal 1: Vibrant Communities	Safety



**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
015	Police Department	Number of Part 1 Crimes (Violent Crimes) for investigation	Goal 1: Vibrant Communities	Safety
015	Police Department	Number of Part 1 Crimes (Violent Crimes) cleared	Goal 1: Vibrant Communities	Safety
015	Police Department	Percentage of Part 1 Crimes (Violent Crimes) cleared	Goal 1: Vibrant Communities	Safety
012	Department of Planning	Number of acres preserved	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Number of people contacted monthly through recycling outreach efforts	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Percentage of missed Municipal Solid Waste pickups	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Percentage of missed recycling pickups	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Number of communities serviced for community clean-Up	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Number of dumpsters provided for community clean-Up	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Total Municipal Solid Waste Transferred - Eastern Sanitary Landfill (residential tons)	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Total Municipal Solid Waste Transferred - Central Acceptance Facility (residential tons)	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Total Municipal Solid Waste Transferred - Western Acceptance Facility (residential tons)	Goal 1: Vibrant Communities	Sustainability
076	Department of Public Works - Solid Waste Management	Total Eastern Sanitary Landfill / Number of tons landfilled (per CY)	Goal 1: Vibrant Communities	Sustainability
039	Recreation & Parks	Number of park acres acquired	Goal 1: Vibrant Communities	Sustainability
039	Recreation & Parks	Number of park enhancement projects completed	Goal 1: Vibrant Communities	Sustainability
039	Recreation & Parks	Number of new park development projects completed	Goal 1: Vibrant Communities	Sustainability
038	University of MD Extension	Acreage impact for Nutrient Management plans written	Goal 1: Vibrant Communities	Sustainability
030	Department of Health	Number of inquires received from constituents	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of students screened for substance misuse	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of students who received brief intervention	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of children with school system	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of children who need immunizations	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of children immunized at Baltimore county Department of Health Clinic	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of pregnant women enrolled in PECP	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of low birth weight babies	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of families served in Health families Program	Goal 1: Vibrant Communities	Youth
030	Department of Health	Percentage of families accessing resources promoting child development	Goal 1: Vibrant Communities	Youth
030	Department of Health	Percentage of children developing on target	Goal 1: Vibrant Communities	Youth
030	Department of Health	Number of formal counseling cases served	Goal 1: Vibrant Communities	Youth
030	Department of Health	Percentage of families engaged through full course of treatment	Goal 1: Vibrant Communities	Youth
030	Department of Health	Percentage of counseling cases showing improved functioning	Goal 1: Vibrant Communities	Youth
031	Department of Social Services	Number of children requiring foster care	Goal 1: Vibrant Communities	Youth
031	Department of Social Services	Number of Child Protective Service (CPS) investigations	Goal 1: Vibrant Communities	Youth
031	Department of Social Services	Percentage of children kept safe and healthy	Goal 1: Vibrant Communities	Youth
031	Department of Social Services	Number of student referrals	Goal 1: Vibrant Communities	Youth
031	Department of Social Services	Number of children served	Goal 1: Vibrant Communities	Youth
039	Recreation & Parks	Number of registrants for PAL programs	Goal 1: Vibrant Communities	Youth
038	University of MD Extension	Number of plant clinics hosted under Master the Gardener Program	Goal 2: Educational Excellence & Lifelong Learning	Community
038	University of MD Extension	Number of adults reached via the Master Gardener Program	Goal 2: Educational Excellence & Lifelong Learning	Community
038	University of MD Extension	Number of 4-H adult volunteers	Goal 2: Educational Excellence & Lifelong Learning	Community
052	Economic & Workforce Development	Number of placements in occupational training and/or GED program (youth and adults)	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of pesticide training participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of equine seminars and pasture walk participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of grain production participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of farm business management participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of vegetable growers program participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of workshops under the Master Gardener Program	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of one-on-one consultations	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of county lecture participants	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of parents receiving educational resources via Healthy Changes from Out of School Time	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of parents receiving educational resources via community Healthy Schools	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of parents receiving educational resources via Healthy Tots, Healthy families	Goal 2: Educational Excellence & Lifelong Learning	Education
038	University of MD Extension	Number of adults reached through food tastings and/or educational print materials	Goal 2: Educational Excellence & Lifelong Learning	Education
052	Economic & Workforce Development	Number of youth served across both in-school and out-of-school programs	Goal 2: Educational Excellence & Lifelong Learning	Youth
052	Economic & Workforce Development	Number served in DEWD Summer Youth Employment Program	Goal 2: Educational Excellence & Lifelong Learning	Youth
038	University of MD Extension	Number of youth reached via the Master Gardener Program	Goal 2: Educational Excellence & Lifelong Learning	Youth
038	University of MD Extension	Number of youth participating in Stem Programming (Short Term Experiences)	Goal 2: Educational Excellence & Lifelong Learning	Youth
038	University of MD Extension	Number of youth participating in summer STEM Camp	Goal 2: Educational Excellence & Lifelong Learning	Youth

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
038	University of MD Extension	Number of youth receiving in-person education via Healthy Changes for Out of School Youth	Goal 2: Educational Excellence & Lifelong Learning	Youth
038	University of MD Extension	Number of youth receiving in-person education via Healthy Schools Initiative	Goal 2: Educational Excellence & Lifelong Learning	Youth
038	University of MD Extension	Number of youth receiving in-person education via Healthy Tots, Healthy families	Goal 2: Educational Excellence & Lifelong Learning	Youth
015	Police Department	Number of participants in Police Academy	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Male - White, Non-Hispanic	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Male - Black, Non-Hispanic	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Male - Hispanic, Latino	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Male - Other	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Female - White, Non-Hispanic	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Female - Black, Non-Hispanic	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Female - Hispanic, Latino	Goal 3: Equitable Decision-Making	Equity
015	Police Department	Demographics: Female - Other	Goal 3: Equitable Decision-Making	Equity
009	State's Attorney	Number of senior victims served (age 60+)	Goal 3: Equitable Decision-Making	Golden Age
051	Board of Appeals	Number of zoning cases appealed to Circuit Court	Goal 3: Equitable Decision-Making	Government Accountability
051	Board of Appeals	Number of case postponements and continuances	Goal 3: Equitable Decision-Making	Government Accountability
051	Board of Appeals	Number of opinions/rulings issued	Goal 3: Equitable Decision-Making	Government Accountability
051	Board of Appeals	Number of opinions/rulings overturned	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of Public Information Act requests reviewed/handled by Law (based on cumulative)	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of documents reviewed by Law	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of new cases received (based on case type and dept.)	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Circuit Court	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Court of Special Appeals	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Court of Appeals	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Workers' Compensation	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Office of Administrative Hearings	Goal 3: Equitable Decision-Making	Government Accountability
011	Office of Law	Number of litigation events for Board of Appeals	Goal 3: Equitable Decision-Making	Government Accountability
009	State's Attorney	Number of firearm prosecutions	Goal 3: Equitable Decision-Making	Safety
009	State's Attorney	Number of Circuit Court domestic violence cases	Goal 3: Equitable Decision-Making	Safety
009	State's Attorney	Number of Circuit Court sexual assault cases (child sexual abuse, sex offense & rape)	Goal 3: Equitable Decision-Making	Safety
009	State's Attorney	Number of sexual assault victims served	Goal 3: Equitable Decision-Making	Safety
009	State's Attorney	Number of juvenile cases prosecuted	Goal 3: Equitable Decision-Making	Youth
009	State's Attorney	Number of juvenile victims served (under age 18)	Goal 3: Equitable Decision-Making	Youth
042	Department of Environmental Protection and Sustainability	Number of permits reviewed	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Average turnaround time for reviewing permits	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Number of groundwater contamination investigations completed	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Number of grading and storm water management plans reviewed	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Average turnaround time for reviewing plans	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Number of Solid Waste Management Facility Inspections (public and private) scheduled	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Impervious surface restoration requirement set by the State	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Impervious surface restoration accomplished by Baltimore county	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Number of trees planted	Goal 4: Sustainability	Sustainability
042	Department of Environmental Protection and Sustainability	Number of educational outreach efforts	Goal 4: Sustainability	Sustainability
070	Department of Public Works	Number of development plan reviews/approvals	Goal 5: Government Accountability	Community
070	Department of Public Works	Number of authorized upgrades/adds/removals to BGE	Goal 5: Government Accountability	Community
025	Property Management	Number of playground emergency repairs completed monthly	Goal 5: Government Accountability	Community
070	Department of Public Works	Number of capital construction projects	Goal 5: Government Accountability	Economic Development
070	Department of Public Works	Number of capital construction projects completed on-time	Goal 5: Government Accountability	Economic Development
070	Department of Public Works	Percentage of capital construction projects completed on-time	Goal 5: Government Accountability	Economic Development
072	Department of Public Works - Engineering & Construction	Number of capital projects on schedule	Goal 5: Government Accountability	Economic Development
072	Department of Public Works - Engineering & Construction	Number of capital projects on hold	Goal 5: Government Accountability	Economic Development
072	Department of Public Works - Engineering & Construction	Number of capital projects completed	Goal 5: Government Accountability	Economic Development
005	Board of Elections	Percentage of eligible voter turnout in General Election based on number of ballots	Goal 5: Government Accountability	Equity
005	Board of Elections	Number of county residents of voting age	Goal 5: Government Accountability	Equity
005	Board of Elections	Number of registered voters	Goal 5: Government Accountability	Equity
005	Board of Elections	Percentage of eligible voter turnout in primary election based on number of ballots	Goal 5: Government Accountability	Equity
005	Board of Elections	Average number of voter registration cards, confirmation cards and address cards	Goal 5: Government Accountability	Equity
005	Board of Elections	Number of voter outreach efforts	Goal 5: Government Accountability	Equity
005	Board of Elections	Percentage of voter registration increase	Goal 5: Government Accountability	Equity

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
005	Board of Elections	Percentage of voting machines maintained quarterly	Goal 5: Government Accountability	Equity
016	Fire Department	Number of vulnerable population referrals submitted by the field to EMS Office	Goal 5: Government Accountability	Golden Age
016	Fire Department	Number of vulnerable population referrals completed by EMS Office	Goal 5: Government Accountability	Golden Age
051	Board of Appeals	Number of cases sent to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of licenses cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of building permits cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of appeals from Executive and Judiciary Order	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of development plan cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of development plan cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of design review cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of Planning Board cases appealed to Circuit Court	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Number of Failure to Appear instances	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Average lapse-time between appeal submission to the Board and hearing date	Goal 5: Government Accountability	Government Accountability
051	Board of Appeals	Average lapse-time between hearing date and opinion/ruling issued	Goal 5: Government Accountability	Government Accountability
014	Central Communication Center	Standard compliance percentage for EMD/EPD/EPD calls recognized by the IAED	Goal 5: Government Accountability	Government Accountability
014	Central Communication Center	911 Center compliance percentage for EMD/EPD/EPD calls	Goal 5: Government Accountability	Government Accountability
014	Central Communication Center	Baltimore county percentage as compared to standard compliance level establish	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of Circuit Court Judges	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of Magistrates	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of courtrooms/hearing rooms	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of new and reopened criminal cases filed	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of criminal trials	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of new and reopened juvenile cases filed (Delinquency, CINA and TPR)	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of new and reopened civil/domestic cases filed	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of civil trials	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of cases with an agreement reached through in-house mediation sessions	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of family mediations held	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Number of supervised visits held through the Visitation Center	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for Criminal cases	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for Civil General cases	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for Civil-Foreclosure cases	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for Family Law cases	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for Family Law – Limited Divorce cases	Goal 5: Government Accountability	Government Accountability
002	Circuit Court	Case processing performance for CINA Shelter	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of work orders issued	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of handicap parking requests	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Average number of days for DPW Director to issue decisions on written constituent	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Percentage of constituent inquiries resolved during first contact	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Average number of days to resolve constituents inquires	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of completed work orders	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of signs installed	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of sign fabrication/production	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of completed work orders	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of new sign installations	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of service calls/work orders	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of new signal turn-on	Goal 5: Government Accountability	Government Accountability
070	Department of Public Works	Number of service requisitions received	Goal 5: Government Accountability	Government Accountability
072	Department of Public Works - Engineering & Cons	Number of active capital projects	Goal 5: Government Accountability	Government Accountability
075	Department of Public Works - Highways	Number of pedestrian ramps completed	Goal 5: Government Accountability	Government Accountability
075	Department of Public Works - Highways	Number of miles curb & gutter replacements completed	Goal 5: Government Accountability	Government Accountability
075	Department of Public Works - Highways	Number of lane miles repaved	Goal 5: Government Accountability	Government Accountability
077	Department of Public Works - Traffic Engineering	Number of applications received	Goal 5: Government Accountability	Government Accountability
077	Department of Public Works - Traffic Engineering	Number of studies completed	Goal 5: Government Accountability	Government Accountability
077	Department of Public Works - Traffic Engineering	Number of requests qualified	Goal 5: Government Accountability	Government Accountability
077	Department of Public Works - Traffic Engineering	Number of request final approvals	Goal 5: Government Accountability	Government Accountability
077	Department of Public Works - Traffic Engineering	Total construction completed	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of commitments	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of commitments that took over 14 days to close	Goal 5: Government Accountability	Government Accountability

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
078	Department of Public Works - Utilities	Total revenue generated by Engineering and Regulation	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of wastewater discharge permits generated	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of sanitary sewer overflows per 100 miles	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Total gallons of sanitary sewer discharged during overflows	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of basement backups	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Total footage of sanitary sewer inspection	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Total footage of sanitary sewer cleaned	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Total dollars spent on water systems repair/maintenance	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of sanitary sewer repairs	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of storm drain repairs	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of grinder pump inspections	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of grinder pump repairs	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of pump station inspections	Goal 5: Government Accountability	Government Accountability
078	Department of Public Works - Utilities	Number of pump station repairs	Goal 5: Government Accountability	Government Accountability
020	Liquor License Commission	Average duration time for license application processing	Goal 5: Government Accountability	Government Accountability
020	Liquor License Commission	Number of hearings held	Goal 5: Government Accountability	Government Accountability
020	Liquor License Commission	Number of appeals filed	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of visitors to the county employment website	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of Human Resources employees	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of vacancies countywide (based on approved PFRs)	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Average number of business days a PFR remains open	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of salary surveys requested by other jurisdictions	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of pdf reviews completed	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of county policies and procedures reviewed	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Average time-lapse between employee initial sign-in and employee start date	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Average time-lapse between Employee New Hire Orientation and employee start date	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of employment verifications processed	Goal 5: Government Accountability	Government Accountability
013	Office of Human Resources	Number of employee occupational Health Services appointments coordinated	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Percentage of availability of emergency radio system	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Percentage of workstations getting antivirus updates	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Percentage of workstations on a supported operating system	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Number of datasets available to agencies for self-service reporting	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Percentage of major projects completed on-time and within budget	Goal 5: Government Accountability	Government Accountability
069	Office of Information Technology	Percentage of website availability	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Number of estates open	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Number of scheduled hearings	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Number of hearings held	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Number of estates ordered to mediation	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Percentage of disputes resolved	Goal 5: Government Accountability	Government Accountability
003	Orphan's Court	Number of petitions, motions & administrative orders presented for ruling	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of building applications received	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of building permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Average duration time for building permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of electrical permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Average duration time for electrical permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of sales processed using point-of-sale (POS)	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of inspections performed	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of ALI hearings	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of new construction drawings for first review	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Average duration time for approved construction drawings	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of new projects reviewed before county Office	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of sign permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of fence permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Number of use permits issued	Goal 5: Government Accountability	Government Accountability
017	Permits, Approvals and Inspections	Average duration of hearings scheduled	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of Internal Affairs investigations	Goal 5: Government Accountability	Government Accountability
015	Police Department	Percentage increase in Investigations	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of analysis requests	Goal 5: Government Accountability	Government Accountability



**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
015	Police Department	Percentage increase in analysis requests	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of body worn camera devices in service as of each year	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of body worn camera video recordings	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of background checks for Police Department	Goal 5: Government Accountability	Government Accountability
015	Police Department	Number of background checks for all other agencies	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of PM work orders	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of emergency work orders	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of scheduled work	Goal 5: Government Accountability	Government Accountability
025	Property Management	Annual cost savings for outsourcing mowing	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of inspections for cleaning	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of follow-ups for cleaning services	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of pest control MS work order services scheduled on contract buildings	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of emergency services (on contract and non-contract buildings)	Goal 5: Government Accountability	Government Accountability
025	Property Management	Annual cost savings for custodial services	Goal 5: Government Accountability	Government Accountability
025	Property Management	Annual cost savings for energy examining the cost to install vs cost of the reduction	Goal 5: Government Accountability	Government Accountability
025	Property Management	Percentage of customer agency service requests denied (based on service and reas	Goal 5: Government Accountability	Government Accountability
025	Property Management	Number of Inquires Received from Constituents	Goal 5: Government Accountability	Government Accountability
039	Recreation & Parks	Number of Bi-weekly Program Leadership (BPL) applicants on-boarded	Goal 5: Government Accountability	Government Accountability
039	Recreation & Parks	Number of personnel transactions processed	Goal 5: Government Accountability	Government Accountability
014	Central Communication Center	Number of calls received	Goal 5: Government Accountability	Safety
014	Central Communication Center	Number of calls dispatched	Goal 5: Government Accountability	Safety
014	Central Communication Center	Number of Police dispatched calls	Goal 5: Government Accountability	Safety
014	Central Communication Center	Number of Fire dispatched calls	Goal 5: Government Accountability	Safety
014	Central Communication Center	Number of EMS dispatched calls	Goal 5: Government Accountability	Safety
008	Department of Corrections	Number of hospital details required for inmate transport	Goal 5: Government Accountability	Safety
016	Fire Department	Number of annual inspections assigned to stations (Field Operations)	Goal 5: Government Accountability	Safety
016	Fire Department	Percentage of annual inspections completed on-time by stations	Goal 5: Government Accountability	Safety
016	Fire Department	Percentage of career unit turnout time less than 90 seconds	Goal 5: Government Accountability	Safety
016	Fire Department	Average travel time in minutes (elapsed time from unit enroute to unit arrival on sc	Goal 5: Government Accountability	Safety
016	Fire Department	Number of responses to Incidents, Career	Goal 5: Government Accountability	Safety
016	Fire Department	Number of responses to Incidents, Volunteer	Goal 5: Government Accountability	Safety
016	Fire Department	Number of responses by EMS Apparatus, Career + Volunteer	Goal 5: Government Accountability	Safety
016	Fire Department	Number of responses by suppression apparatus, career + volunteer	Goal 5: Government Accountability	Safety
016	Fire Department	Number of training hours provided by FRA instructors	Goal 5: Government Accountability	Safety
016	Fire Department	Number of hours spent developing new programs or processes	Goal 5: Government Accountability	Safety
016	Fire Department	Average percentage of availability of volunteer medics (based on 24hr shifts)	Goal 5: Government Accountability	Safety
016	Fire Department	Number of volunteer units on dual dispatch and/or active response	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Number of off sale licenses issued: Class A	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Number of off sale licenses issued: Class B, C & D	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Number of Police reports received	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Number of fines issued	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Total amount of fines issued	Goal 5: Government Accountability	Safety
020	Liquor License Commission	Number of inspections completed	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Average monthly hours on court duty (excluding overtime)	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Average monthly hours on road duty (excluding overtime)	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Average monthly hours on warrant duty (excluding overtime)	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Number of courthouse security posts requiring coverage/number of deputies assign	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Number of courtrooms/hearing rooms requiring coverage	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Number of instances staff are reassigned due to staffing shortages	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Number of visitors to the courthouse	Goal 5: Government Accountability	Safety
018	Sheriff's Department	Percentage compliance rate for court duty staff requirements	Goal 5: Government Accountability	Safety
025	Property Management	Cost of organic pest control product	Goal 5: Government Accountability	Sustainability
070	Department of Public Works	Number of miles painted	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of hours devoted to mowing	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of hours devoted to litter pick up	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of litter complaints addressed	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Total tonnage for litter collected	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of potholes filled	Goal 5: Government Accountability	Transportation

**APPENDIX B - NEW PERFORMANCE METRICS**

Agency No.	Department	Metric	Enterprise Strategic Plan - Goal Area	Primary Priority Stat Alignment
075	Department of Public Works - Highways	Number of pothole requests satisfied	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of proactive (agency-identified) potholes filled	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Ratio of proactive vs reactive potholes filled	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of utility cut permits received and processed	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of miles swept	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of hours spent sweeping	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of tonnage collected	Goal 5: Government Accountability	Transportation
075	Department of Public Works - Highways	Number of tree removals	Goal 5: Government Accountability	Transportation
077	Department of Public Works - Traffic Engineering	Total pending construction	Goal 5: Government Accountability	Transportation
077	Department of Public Works - Traffic Engineering	Number of turning movement counts	Goal 5: Government Accountability	Transportation
077	Department of Public Works - Traffic Engineering	Number of signal studies (new, left turn signals, existing, etc.)	Goal 5: Government Accountability	Transportation
014	Central Communication Center	Number of hires from 5 years earlier	Goal 5: Government Accountability	Workforce Empowerment
014	Central Communication Center	Number of hires remaining from 5 years earlier	Goal 5: Government Accountability	Workforce Empowerment
014	Central Communication Center	Percentage of hires remaining from 5 years earlier	Goal 5: Government Accountability	Workforce Empowerment
070	Department of Public Works	Number of requisitions converted to survey jobs	Goal 5: Government Accountability	Workforce Empowerment
070	Department of Public Works	Percentage of requisitions converted to survey jobs	Goal 5: Government Accountability	Workforce Empowerment
016	Fire Department	Number of first reports of work-related injuries	Goal 5: Government Accountability	Workforce Empowerment
069	Office of Information Technology	Percentage of first-call resolution for service desk	Goal 5: Government Accountability	Workforce Empowerment
069	Office of Information Technology	Digital Certainty Index (DCI)	Goal 5: Government Accountability	Workforce Empowerment
013	Office of Human Resources	Number of salary surveys conducted internally	Goal 6: Workforce Empowerment	Government Accountability
008	Department of Corrections	Average number of staff vacancies	Goal 6: Workforce Empowerment	Safety
008	Department of Corrections	Number of assaultive incidents	Goal 6: Workforce Empowerment	Safety
008	Department of Corrections	Number of weapons recovered	Goal 6: Workforce Empowerment	Safety
016	Fire Department	Race demographics of recruit class in comparison to county demographics (self-ide	Goal 6: Workforce Empowerment	Safety
016	Fire Department	Gender Demographics of recruit class in comparison to county demographics (self-	Goal 6: Workforce Empowerment	Safety
008	Department of Corrections	Number of staff in training annually	Goal 6: Workforce Empowerment	Workforce Empowerment
016	Fire Department	Percentage of separations (Non-Retirement)	Goal 6: Workforce Empowerment	Workforce Empowerment
016	Fire Department	Number of special inspection requests received by FMO annually	Goal 6: Workforce Empowerment	Workforce Empowerment
016	Fire Department	Percentage of special inspections completed by FMO on-time annually	Goal 6: Workforce Empowerment	Workforce Empowerment
016	Fire Department	Number of annual inspections assigned to FMO	Goal 6: Workforce Empowerment	Workforce Empowerment
016	Fire Department	Percentage of annual inspections completed on-time by FMO	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of county employees eligible to retire	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of county employees vested	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of FML cases processed	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employee cases filed	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employee cases resolved	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employees completing training: Professional Development Training	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employees completing training: Leadership Training	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employees completing training: Mandatory Training	Goal 6: Workforce Empowerment	Workforce Empowerment
013	Office of Human Resources	Number of employees completing training: Computer Training	Goal 6: Workforce Empowerment	Workforce Empowerment
011	Office of Law	Number of workers' compensation claims received	Goal 6: Workforce Empowerment	Workforce Empowerment
011	Office of Law	Monthly average for workers' compensation claims received	Goal 6: Workforce Empowerment	Workforce Empowerment
011	Office of Law	Number of claims with payments per fiscal year	Goal 6: Workforce Empowerment	Workforce Empowerment
011	Office of Law	Total amount of claim payments per fiscal year	Goal 6: Workforce Empowerment	Workforce Empowerment
039	Recreation & Parks	Number of training classes / sessions completed by staff	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Number of prisoners transported	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Number of process issued	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Number of process served in a timely manner	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Number of transports performed	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Percentage of process served	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Percentage of transports without incident	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Total over-time hours required to support court duty	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Total over-time hours required to support courthouse security	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Total over-time hours required to support road duty	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Total over-time hours required to support transport requests	Goal 6: Workforce Empowerment	Workforce Empowerment
018	Sheriff's Department	Total over-time hours required to support warrant duty	Goal 6: Workforce Empowerment	Workforce Empowerment

## **GLOSSARY**

### **Accrual Basis**

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

### **Agency**

A department or principal office of the County Government such as the Police Department or the Office of Law; or a board, institution, commission or other governmental unit receiving County funding such as the University of Maryland Cooperative Extension.

### **Appropriation**

A legislative authorization by the County Council to spend up to a specified dollar amount for an approved project or program during any given fiscal period. Expenditures of non-County funds received directly by component units must be authorized by the County Council but are not appropriated because they do not pass through the County treasury.

### **Assessable Base**

The total value of real and personal property in the County for the purposes of taxation. It is not the market value of the property. The State Department of Assessments and Taxation determines the assessable base.

### **Audit**

A determination of whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles.

### **Authorized Positions**

Employee positions included in the adopted budget that can be filled during the fiscal year.

### **Balanced Budget**

The Laws of the State of Maryland require all local governments to adopt an annual budget that is in balance. A budget is balanced if the projected expenditures do not exceed the resources available to pay for those expenditures. The resources may include current year revenues, as well as monies available from Fund Balance.

### **Bond**

An interest-bearing certificate of indebtedness sold by the County as a means of borrowing funds. The bond promises payment of the original investment plus interest by a specified date or dates in the future. A General Obligation (G.O.) bond is a type of bond that is backed by the full faith, credit and taxing power of the government. Bonds typically involve long-term indebtedness to pay for capital projects.

### **Bond Rating**

A valuation of the ability of a government agency to repay its debt on schedule. Bond ratings are issued by private rating agencies based on factors such as the amount of debt incurred and the

economic and demographic characteristics of the borrowing government. The higher the rating, the lower the cost of selling bonds. The 3 major rating agencies, Fitch, Standard & Poor's, and Moody's, have given Baltimore County bonds the highest "Triple A" rating.

### **Budget**

A plan for coordinating income and expenses during a given fiscal year. State law and the County's Charter require that the County's budget be in balance, i.e., total expenditures cannot exceed total funding.

### **Budgetary Basis**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. Baltimore County's basis is modified accrual.

### **Bureau**

An organizational unit within a department or office that comprises more than one program. The activities of a bureau are so self-contained that it could function as a separate department. The Department of Public Works is an example of a department that contains bureaus.

### **Capital Budget**

The plan of the County to receive and expend funds for capital projects active during the first fiscal year of the Capital Improvement Program. The Capital Budget is financed by bonds, grants, and developer funds and by contributions from the County General Fund.

### **Capital Improvement Program (CIP)**

A six-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks and other elements of the Capital plant). The plan, which is updated biennially, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the six-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new Budget Year.

### **Capital Project**

Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Projects are also called capital improvements or capital expenditures.

### **Collective Bargaining Agreement**

A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

### **Component Units**

Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements



to be misleading or incomplete. The Baltimore County Public Schools, the Baltimore County Public Libraries, and the Community College of Baltimore County are component units of Baltimore County government.

**Constant Dollars**

The real value of goods and services after adjustment for inflation. This adjustment is made so that comparisons of price levels in different years may be done more equitably.

**Contingency Reserves**

Monies budgeted for unanticipated expenses or emergencies that may arise during a fiscal year. As set forth in the County Charter, general fund contingencies cannot exceed 3 percent of the budget.

**Cost-Of-Living-Adjustment (COLA)**

General increase in employee salary scales that may be given during a fiscal year.

**Current Dollars**

Unlike Constant Dollars, price levels used in comparisons have not been adjusted to remove the effects of inflation.

**Debt Service**

The annual requirement to finance the County's outstanding indebtedness incurred in support of the Capital Improvement Program. It includes both the periodic payment of interest and the redemption of principal.

**Deficit**

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Economic Stabilization**

Cash reserve account that does not lapse at the end of each fiscal year. Instead, surplus revenues at the end of any year will accrue in this account until the total in the account reaches 10% of the current year's General Fund Revenues. After reaching that 10% cap, additional payments into the account can only be made with the approval of the County Executive and County Council, however, interest can accrue to this account. Funds can be removed from this account only in the event of an operating deficit at the end of a fiscal year or with the approval of the County Executive and a majority plus one of the County Council.

**Enterprise Fund**

An Enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County is that the costs of providing services to the general public be financed through user charges. The Metropolitan District Watershed Sewer Fund, the Community College book store, food services, and child care centers are examples of such a fund. Enterprise Funds are not appropriated in the Operating Budget, but are included in the Government-wide Operating Funds.

**Expenditure / Expense**

An expenditure is a payment of cash on the transfer of property or services. An expense is a charge incurred, whether paid immediately or unpaid.

**Fiduciary Fund**

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governments.

**Fiscal Year**

Year running from July 1 through June 30, designated by the calendar year in which it ends. This constitutes the County's annual financial operating cycle.

**Fixed Assets**

Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Fringe (or Employee) Benefits**

Contributions made by a government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans.

**Full Faith and Credit**

A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent Positions (FTE)**

A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time secretary working for 28 hours of a normal 35-hour workweek would be equivalent to .8 of a full-time position.

**Function**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund**

A separate budget/accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

**Fund Balance**

The account which serves the function of the owner's equity account in profit-seeking entities. An available balance in this account is the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use Fund Balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year. One measure of the sufficiency of Fund Balance is the ratio of the Unreserved Fund Balance at the end of a fiscal year and the total amount of revenues raised during that fiscal year. Many credit analysts feel that a Triple A rated county should have an ending fund balance (including funds in the Economic Stabilization account) that is at least 10% of budget.

The Unreserved Fund Balance, as shown in Exhibit H, continues to reflect the traditional term for those net financial resources that are generally liquid and available for expending. When compared to the new classifications of fund balance promulgated in Statement 54 of the Government Accounting Standards Board, the Unreserved Fund Balance shown on Exhibit H would be equivalent to a portion (Designated for Subsequent Years Expenditures) of the Assigned Classification of Fund Balance plus the Unassigned Classification of Fund Balance. The Unassigned Classification would include Baltimore County's Revenue Stabilization Account and the Undesignated funds.

### **General Fund**

The primary operating fund of the County, used to account for all County revenues not designated for a special purpose. All local tax dollars are channeled into the General Fund, which supports most general purpose County government services and day-to-day operations, including police, fire, and education.

### **General Government**

The function of government comprised of the central administrative offices such as: Executive, County Council, Budget & Finance, Law, Human Resources, Information Technology, Planning, Permits, Approvals & Inspections, and Vehicle Operations.

### **Governmental Fund**

A broad category of funds used by State and local governments that include, but are not limited to, general funds, special funds, and capital funds.

### **Intergovernmental Revenue**

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

### **Internal Service Funds**

Internal Service Funds are used to finance, administer, and account for the provision of goods or services by one agency for other agencies within the County government on a cost reimbursement basis (for instance, vehicle maintenance or printing services). These funds do not have a separate appropriation in the Operating Budget.

### **Line Agencies**

Agencies designated to serve the public in certain specific functions and report to the County Administrative Officer.

### **Managing For Results (MFR)**

MFR is the County's new strategic planning process that emphasizes achieving measurable results by setting organizational goals and deploying resources based on desired program outcomes.

### **Maintenance of Effort**

In order to qualify for increased State Aid, Maryland counties must maintain the same level of local funding support to the Public Schools and to the Community College as it provided in the prior fiscal year. For the Public Schools, this level of support is measured on a per student full-time equivalent basis. For the Community College, this level of support is measured on a total dollars basis. Debt services and contributions to the capital budget are not included in these calculations.

**Major Fund**

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

**Metropolitan District**

This sewer and water operating district was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewerage and drainage systems to residents of the County living within certain prescribed areas. The water system is actually an extension of the Baltimore City system, which draws water from County reservoirs, treats the water, and then returns it to County residents at cost. The Metropolitan District, which lies within the Urban Rural Demarcation Line, is expanded from time to time.

**Modified Accrual**

The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.

**Non County Funds**

Certain agencies (e.g., Board of Education) receive direct funding from outside of Baltimore County government. While these funds are identified in preparing the County's total operating budget, these monies never pass through the County's Treasury. Authority to spend the funds requires County Council approval.

**Non-Departmental**

Budgetary unit established to record expenditures not related to the government services of an individual department. These units consist of Debt Service, Retirement Contributions, Insurance Contributions, Contribution to the Capital Budget, Local Share Matches to Grants, and the Reserve for Contingencies.

**Non-Major Fund**

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds or are less than 5 percent of the aggregate amount for all governmental and enterprise funds

**Object Class**

Each program's budget is divided into major groupings of expenditures (object classes) on the basis of goods or services purchased (e.g., personal services, supplies and materials, additional equipment, etc.).

**Object Line**

Each object class is further divided into specific items of expense. Supplies and Materials may be divided into items such as Office Supplies, Operational Supplies, Uniforms, and Motor Fuel.

**Operating Agencies**

Agencies which provide direct service to the public.

**Operating Budget**

The Annual budget that supports the day-to-day operations of County agencies for a single fiscal year. The Operating Budget includes all services and programs planned, as well as their expenditure requirements and revenue estimates to support the stated level of activity. The operating budget may be divided into two parts: the General Fund Budget and the Special Fund Budget.

**Other Post Employment Benefits (OPEB)**

In June 2004, the Governmental Accounting Standards Board (GASB) issued its formal Statement No. 45 – Accounting and Financial Reporting for Employers for Post-employment Benefits Other Than Pensions. This Statement established requirements that standardize the methods used to account for non-pension post-employment benefits, commonly referred to as “other post-employment benefits” or “OPEB”. In order to implement these changes, governments must quantify and recognize the cost of OPEB attributable to former and current employees. The County must implement this standard for its fiscal year beginning July 1, 2007.

**Pay-As-You-Go Basis (PAYGO)**

A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing. Effective FY 2014, these include general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

**Performance Measures**

Demand, Output, Result, Efficiency measures are the system of customer-focused indicators that lets an organization know if it is meeting the components of its strategic plan, i.e., its mission, issues, and results.

**Personnel Services**

Expenditures for salaries or wages of a government’s employees. In some governments, but not Baltimore County, personnel services would include fringe benefits.

**Program**

The County Charter requires that the budget be appropriated by program. A program may encompass an entire agency (e.g., County Auditor) or it may be a sub-unit, within an agency, with its own appropriation. Animal Control is a program within the Department of Health. Refuse Collection is a program within the Bureau of Solid Waste Management within the Department of Public Works. Local Shares is an example of a non-departmental program that receives its own appropriation.

**Regression Analysis**

Regression analysis is the process of producing estimates of a revenue source's future yield by determining the statistical, linear relationship between one or more independent variables (e.g., mortgage interest rates) and one dependent variable (e.g., transfer tax revenues) and using the regression equation to produce the estimates.

**Resources**

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**

Sources of income financing the operations of government.

**Revenue Stabilization Account**

An account established within the General Fund balance as a hedge against major revenue shortfalls or other fiscal emergencies and is equal to 7% of budgeted revenues.

**Special Funds**

A fund established to account for special taxes or other revenues required by law or contractual agreement to be used only for specified purposes and which therefore must be kept separate from other County monies. The Health Department's Special Supplemental Food Program for Women, Infants & Children (WIC) is an example of an activity supported by special funds.

**Spending Affordability Committee (SAC)**

The Spending Affordability Committee, composed of three Council members and two at-large members, submits its recommendations to the County Council and County Executive by February 15 of each year. These recommendations are meant to limit spending such that the cost of government services does not grow at a faster pace than the growth in the County's economy as measured by the growth in personal income of County citizens. This reporting date allows the Executive time to consider the Committee's recommendations before his formal presentation of the proposed budget to the Council on or before April 16 each year. These recommendations are advisory in nature and do not prohibit the Executive from proposing a budget with a greater level of funding.

**Staff Agencies**

Agencies to perform a specific governmental function to assist line agencies in serving the public. Staff agencies report to the County Administrative Officer.

**State Mandated**

In Maryland, local governments are required to fund the operational costs of several state-related agencies. These agencies operate in accordance with State law with little local control. Some of the agencies reflect the activities of an elected official whose position is established in the Maryland constitution and therefore beyond the direct control of the County Executive and County Council.

**Stormwater Management Fund**

Fees paid by County property owners related to addressing federal mandated storm water requirements are deposited into this fund. All monies generated by the Stormwater Remediation Fee are deposited into this fund.

**Taxes**

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as assessments.

**Tax Year**

For Income Tax purposes, the Tax Year is the same as the calendar year. For Real Property Taxes and all other taxes, the tax year is the same as the fiscal year, i.e., the 12-month period beginning July 1<sup>st</sup>.

**TIF (Tax Increment Financing)**

Tax increment financing (TIF) is a financing tool that allows a government to capture new tax revenues generated within a designated area (special tax district) and to reinvest these revenues for development within that area. This outcome is achieved by designating revenues generated above a pre-development base level of tax revenue to a separate fund. The money in the fund is applied to costs of infrastructure and other improvements that advance the development's goals.

**Trend Analysis**

Trend or Time series revenue forecasting is the process of producing estimates of a revenue source's future yield based on a set of historical data that occurred over an extended period of time (e.g., 15 or more time periods). Based on its history, it may be assumed that the revenue may grow by a similar percent in a future period.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Urban Rural Demarcation Line (URDL)**

The urban areas of the county were those that have or would receive public water and sewer infrastructure, and therefore would accommodate development, including employment, retail, and residential uses. In the rural areas, reliance on private well and septic systems would limit the amount of development that could be accommodated, and thereby help ensure the area's continued use for agricultural and natural resource protection and low-density rural residential uses.

**User Charges**

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Valuation Interest Rate**

The assumed rate of return on asset values used in the actuary's valuation report to project earnings of the system.

**Zero-Based Budgeting**

ZBB is a program-based budgeting approach that seeks to avoid incremental decision-making. Each program or activity is broken into service packages and must be justified as cost effective in its own right.

## FREQUENTLY USED ACRONYMS

BCPL	Baltimore County Public Library
BCPS	Baltimore County Public Schools
CAFR	Comprehensive Annual Financial Report
CCBC	Community College of Baltimore County
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CY	Calendar Year
ERS	Employees Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
G.O. Bond	General Obligation Bond
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
MARC	Maximum Allowable Request Ceiling
MFR	Managing For Results
MOE	Maintenance of Effort
OPEB	Other Post Employment Benefits
PAYGO	Pay-As-You-Go
RSRA	Revenue Stabilization Reserve Account
SAC	Spending Affordability Committee
SAT	Scholastic Aptitude Test
TIF	Tax Increment Financing
URDL	Urban Rural Demarcation Line
WIC	Women, Infants & Children

